Home Accounts
of the Govt. of India,
1914-15, 1915-16 & 1919-20 & 1923-24

00134405

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

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EAST INDIA (HOME ACCOUNTS)

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

1914-15, 1915-16 & 1919-20 [illegible]

134465

India Office,
4 May 1916.

T. W. HOLDERNESS,
Under Secretary of State for India.

(Presented pursuant to the Government of India Act, 1915, Section 26.)

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00134405

EAST INDIA (HOME ACCOUNTS).

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	Treasury Balance. £ s. d.	Gold Standard Reserve. £ s. d.	£ s. d.
Balance on the 1st April 1914, held as follows:—			
Cash at the Bank of England and in the hands of sub-accountants	1,307,732 0 0	—	
Short loans to approved borrowers on security	6,825,037 14 5	24,962 5 7	
	8,132,769 14 5	24,962 5 7	8,157,732 0 0
REVENUE.			
INTEREST:			
Interest realized from investment of Cash Balance	79,968 14 11		
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	23,655 18 3		
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	293 4 7		
Paper Currency Reserve Investment: Interest	78,210 19 0		
		182,128 16 9	
Carried forward £		182,128 16 9	8,157,732 0 0

of the GOVERNMENT of *India*, from 1st April 1914 to 31st March 1915.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	1,385 16 4	
Stores for India	255 1 1	
		1,640 17 5
OPIUM:		
Miscellaneous expenditure	159 4 7	
Stores for India: For the Ghazipur Factory	110 10 2	
		269 14 9
SALT:		
Miscellaneous expenditure	46 17 2	
Stores for India: Weighing machinery, rails, fish-plates, &c.	1,645 16 5	
		1,692 13 7
STAMPS: Stores for India	-	56,132 17 4
EXCISE:		
Miscellaneous expenditure	72 11 7	
Stores for India: Thermometers and hydrometers	266 3 1	
		338 14 8
CUSTOMS: Stores for India: Weighing machinery, &c.	-	623 17 3
FOREST:		
Expenses in connection with and Allowances to Probationers for the Department, &c.	3,524 8 6	
Stores for India: Chemical apparatus, &c.	520 6 10	
		4,044 15 4

INTEREST ON DEBT:

	£ s. d.	£ s. d.	£ s. d.
Total interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase		*6,009,062 0 6	
Deduct—Chargeable to	£ s. d.		
State Railways—Interest on Debt (*see* page 15)	3,620,995 4 3		
State Railways—Interest chargeable against Companies on Advances (*see* page 15)	81,250 0 0		
Irrigation: Major Works—Interest on Debt (*see* page 17)	125,378 17 8		
		3,827,624 1 11	
			2,181,437 18 7

Discount Sinking Fund, in redemption of debt incurred in excess of money raised: Investment of the sums applicable to this purpose: —

£ s. d.			
In 15,718 17 5	India 3½ per Cent. Stock.		
„ 44,597 16 6	India 3 per Cent. Stock.		
„ 30,836 18 4	India 2½ per Cent. Stock.		
91,153 12 3	India Debt purchased and cancelled	64,786 3 3	
			2,246,224 1 10
	Carried forward	£	2,310,967 12 2

Interest on Loans contracted in England under various Acts:—

	£ s. d.	£ s. d.
India 3½ per Cent. Stock	3,192,125 7 6	
India 3 per Cent. Stock	1,984,214 19 8	
India 2½ per Cent. Stock	292,957 2 11	
India Bonds	87,500 0 0	
India Bills	232,268 9 7	
		5,789,065 19 8

Interest on outstanding Liabilities of Railway Companies taken over on purchase:—

East Indian Railway Irredeemable Debenture Stock	64,604 4 10	
Eastern Bengal Railway Irredeemable Debenture Stock	13,946 7 0	
Great Indian Peninsula Railway Irredeemable Debenture Stock	108,058 0 0	
Indian Midland Railway Debentures	14,262 10 0	
South Indian Railway Irredeemable Debenture Stock	19,124 19 0	
		219,996 0 10
		*£6,009,062 0 6

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

		£ s. d.	£ s. d.
Brought forward - - - -		182,128 16 9	8,157,732 0 0
RECEIPTS—*continued.*			
REVENUE—*continued.*			
POSTS AND TELEGRAPHS:			
Indo-European Telegraph:			
Message Revenue - - - - -	7,220 8 1		
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line -	2,650 0 0		
	9,870 8 1		
Posts:			
Postal arrangement with the Lords of His Majesty's Treasury: on account of the amount due under the Morley Award as applied to the whole of the Eastern Mail Service for the three years to 31st January 1915 -	30,000 0 0		
		39,870 8 1	
Carried forward - -	£	221,999 4 10	8,157,732 0 0

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued.*

	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward - - -				2,310,967 12 2
DISBURSEMENTS—*continued.*				
EXPENDITURE—*continued.*				
POSTS AND TELEGRAPHS:				
Indo-European Telegraph:				
Payments in respect of Revenue:				
Message Revenue - - -	45,974 17 5			
Joint Purse Agreement - - - -	*-77,564 10 11*			
Australasian Message Fund - -	9,743 17 7			
Other Payments:		*-21,845 15 11*		
Absentee allowances - - -	1,345 12 1			
Expenses of Constantinople Office - -	534 16 4			
Contingencies - - -	531 4 8			
Stores (including 1*l.* 17*s.* 6*d.* portion of cost of Stores for Persian Gulf Radio Offices) - - - -	13,319 7 9			
		15,731 0 10		
			-6,114 15 1	
Posts:				
Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - - -		54,588 0 0		
Absentee allowances - - - - -		3,618 2 0		
Stores for India: Lead Seals - - - -		1,829 9 5		
			60,035 11 5	
Telegraphs:				
Absentee allowances - - - - -		11,105 0 3		
Erection in India of a wireless telegraph station of the Imperial Chain - - - -		200 0 0		
Miscellaneous expenditure - - - - -		246 0 1		
		11,551 0 4		
Stores for India - - - - - -		143,676 4 1		
			155,227 4 5	
				209,148 0 9
MINT:				
Cost of assay of Indian coins and miscellaneous expenditure - - -			44 17 6	
Stores for India - - - - - - - -			9,359 14 5	
				9,404 11 11
GENERAL ADMINISTRATION:				
England.				
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, including Officers of the Store Department and of the Department for Indian Students, &c. - - - -		148,089 18 10		
Auditor and Assistants, under the Government of India Act, 1858, s. 52 - - - - - - - -		7,581 12 5		
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c. -		25,973 12 0		
Expenditure in connection with the Department for Indian Students; allowances to Advisers at Universities, &c. - -		3,225 14 0		
Law Charges - - - - - - - -		223 5 7		
Bank of England and Bank of Ireland for management of debt -		60,944 9 1		
Postage to India - - - - - - - -		758 1 11		
Telegrams to India - - - -		6,884 18 8		
Office Contingencies: Rates, furniture and repairs, coal, gas, electric lighting, newspapers, advertisements, stamps, inland postage and telegrams, messengers' uniforms, and petty charges		14,656 9 8		
National Health Insurance - - - - -		145 1 7		
National Unemployment Insurance - - -		2 10 7		
			268,485 14 4	
India.				
Portraits of H.M. the King-Emperor, and of H.M. the Queen -		1,462 12 6		
Allowances of Officers while engaged in the preparation of a Bill for the consolidation of the Statutes relating to India - -		1,103 8 1		
Paper Currency Department:				
Charge for the custody of Gold held by the Bank of England		1,859 3 2		
Allowance &c., of an Officer while on special duty in connection with the improvement of Currency Note forms - -		443 15 9		
Allowances of an Officer on deputation to India to assist in arranging for the preparation of claims for War expenditure -		135 0 0		
Advances &c., to Civil Officers studying Law - - -		597 2 3		
Passage of an Officer on appointment to the Finance Department and Miscellaneous expenditure - - - -		70 11 0		
Books and Newspapers supplied to India, not invoiced as Stores -		740 7 8		
			6,412 0 5	
			274,897 14 9	
Stores for India: Currency Notes, &c. - - - - - -			133,092 11 6	
				407,990 6 3
Carried forward - - - - -				£ 2,937,510 11 1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.
Brought forward - -	221,999 4 10	8,157,732 0 0
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MEDICAL:		
Pay, pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance - - - - - - -	633 0 0	
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:		
Sale proceeds of books, maps, &c. - - - - -	624 0 6	
Carried forward - - £	223,256 5 4	8,157,732 0 0

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued*.

				£ s. d.
Brought forward				2,937,510 11 1
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
LAW AND JUSTICE:	£	s.	d.	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure	194	1	10	
Passage and Outfit Allowance of a temporary additional Judge of the High Court, Calcutta, and of a Judge of the High Court, Madras	614	6	0	
	808	7	10	
Stores for India: Spinning machines for Port Blair, &c.	450	5	4	
				1,258 13 2
POLICE: Passage of Assistant Superintendents on appointment, &c.				1,205 12 10
PORTS AND PILOTAGE:				
Miscellaneous expenditure in connection with the appointment of Leadsman Apprentices				13 2
EDUCATION:				
Passage of Educational Officers on appointment, &c.	1,626	0	2	
Scholarships to enable Natives of India to pursue their education in this country	7,866	5	2	
Deputation Allowance of Officers while studying educational methods in this country, &c.	827	12	10	
				10,319 18 2
ECCLESIASTICAL:				
Passage of Chaplains on appointment, &c.				413 1 9
MEDICAL:				
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, &c.	1,356	3	4	
Contribution to the Tropical Disease Research Fund	500	0	0	
Contribution to the Tropical Diseases Bureau	500	0	0	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0	
Contribution to the International Bureau of Public Health	621	8	8	
Grant to the Committee for Plague Investigation in India	1,000	0	0	
Allowances to Officers while on Study Leave and miscellaneous expenditure	2,237	10	7	
				6,340 2 7
POLITICAL:				
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam	1,049	8	4	
Sum placed at the disposal of the Secretary of State for India for Secret Service	600	0	0	
Cost of Insignia of Indian Orders	904	1	6	
Expenditure in connection with the Turco-Persian Frontier Commission	1,576	3	7	
Miscellaneous expenditure	1,788	5	6	
	5,917	18	11	
Stores for India (including 17,942*l.* 4*s.* 5*d.*, portion of cost of Stores for lighting and buoying the Persian Gulf)	18,057	3	7	
				23,975 2 6
AGRICULTURE:				
Allowance, &c., of an engineer expert sent to India to assist in the improvement of indigenous methods of sugar extraction	670	7	9	
Contribution to the International Institute of Agriculture at Rome	715	11	3	
Passage of Officers on appointment and miscellaneous expenditure	1,245	10	1	
				2,631 9 1
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:				
Objects of a literary, scientific, or antiquarian character	2,026	14	4	
Expenses attending the preparation of "Fauna Indica"	1,042	10	0	
Expenses in connection with the Indian Section of the Imperial Institute	1,300	0	0	
Expenditure in connection with the "Imperial Gazetteer of India"	92	10	0	
Contingent expenses of the India Museum Collection at Kew	417	19	11	
Preparation of Tide Tables for Indian Ports	877	8	5	
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	1,183	10	7	
	6,940	13	3	
Stores for India	27,873	9	0	
				34,814 2 3
TERRITORIAL AND POLITICAL PENSIONS:				
Members of the Family of the late Maharajah Duleep Singh	9,870	2	0	
Members of the Bengal Nizamat Family	680	0	0	
				10,550 2 0
Carried forward			£	3,029,019 7 10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -				223,256	5	4	8,157,732	0	0

RECEIPTS—*continued.*

REVENUE—*continued.*

SUPERANNUATION ALLOWANCES AND PENSIONS:

	£	s.	d.	£	s.	d.
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	9,592	4	1			
Subscriptions in respect of the India Office Provident Fund -	1,280	8	10			
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:						
Bengal Civil Service Annuity Fund - -	3,781	5	11			
Madras Civil Service Annuity Fund -	677	3	6			
Bombay Civil Fund: Annuity Branch -	645	3	7			
Bengal Civil Fund - - -	602	1	7			
Bombay Civil Fund: Provident Branch -	120	0	0			
Bengal Military Orphan Society - -	6,235	8	1			
Bengal Military Fund - -	8,530	15	9			
Madras Military Fund - - -	3,919	13	11			
Bombay Military Fund - -	3,013	18	4			
Madras Medical Fund - - -	32	18	0			
Indian Navy Fund - - -	102	14	8			
				27,661	3	4			
Subscriptions towards Indian Civil Service Family Pensions -				10,537	3	3			
							49,070	19	6
Carried forward - - -			£				272,327	4	10	8,157,732	0	0

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued*.

					£	s. d.
Brought forward - - - -					3,029,019	7 10
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:						
Indian Civil Service - - - - - - -				£ 141,711	s. 9	d. 10
Military Officers in Civil employ - - - - - - -				101,177	17	7
Uncovenanted Service - - - - - - -				114,156	7	9
Bengal Pilot Service - - - - - - - -				2,791	11	5
					359,837	6 7
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services - - -				3,924	1	4
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:	£	s.	d.			
Superannuation - - - - - - -	30,577	19	4			
Compensation (on reduction of staff) - - -	5,140	8	7			
Compassionate and Injury - - - - -	1,746	3	11			
Additional Gratuities under the Superannuation Act, 1909 -	4,809	18	0			
				42,274	9	10
Judges of the High Courts in India - - - - -				29,207	7	11
Bishops of Calcutta and Bombay - - - - - -				1,800	0	0
Uncovenanted Service of India - - - - -				568,809	8	5
Bengal Pilot Service - - - - - - - -				4,627	12	3
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed -				9,119	14	7
Pensions payable in respect of the India Office Provident Fund - -				4,878	0	1
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - - - -				4,486	17	4
Compassionate and Miscellaneous Pensions - - - - -				12,724	8	3
				681,852	0	0
Gratuities - - - - - - - - -				2,575	12	6
				684,427	12	6
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:—						
Bengal Civil Service Annuity Fund - - -	358,306	11	4			
Madras Civil Service Annuity Fund - - - -	93,433	6	10			
Bombay Civil Fund: Annuity Branch - - -	82,597	15	3			
Bengal Civil Fund - - - - - -	153,600	15	11			
Madras Civil Fund - - - - -	64,802	18	1			
Bombay Civil Fund: Provident Branch - - -	44,199	17	2			
Bengal Military Orphan Society - - -	54,551	7	11			
Bengal Military Fund - - - - -	184,868	2	1			
Madras Military Fund - - - - -	164,724	8	1			
Bombay Military Fund - - - - -	98,122	9	0			
Bengal Medical Retiring Fund - - - -	2,703	18	0			
Madras Medical Fund - - - - -	41,853	7	11			
Bombay Medical Retiring Fund - - -	1,008	0	0			
Indian Navy Fund - - - - - -	11,376	8	4			
				1,356,149	5	11
Indian Civil Service Family Pensions - - - - -				25,078	5	6
					2,065,655	3 11
Carried forward - - - -				£	5,454,511	18 4

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -				272,327	4	10	8,157,732	0	0
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MISCELLANEOUS:									
Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia - - - - -	12,033	9	10						
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	1,200	0	0						
Miscellaneous Fees, &c. - - - - -	522	19	3						
Sale proceeds of unserviceable stores and receipts on sundry accounts - - - - - - - -	107	18	3						
	13,864	7	4						
Miscellaneous Receipts connected with the supply of Stores to India:	£	s.	d.						
Sale proceeds of sawdust, &c. - -	69	0	5						
Departmental Expenses on portion of the cost of Stores supplied for lighting and buoying the Persian Gulf - - -	881	0	10						
				950	1	3			
							14,814	8	7
RAILWAY REVENUE ACCOUNT (For payments, *see* page 15):									
STATE RAILWAYS:									
East Indian Railway: Rent of premises occupied by the Company - - -	230	0	0						
Bengal-Nagpur Railway: Interest and Share of Surplus Profits on Government holding	194	6	7						
				424	6	7			
SUBSIDIZED COMPANIES:									
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1913 to 31st March 1914 - - -	4,896	18	7						
Southern Punjab Railway: Government share of surplus profits from 1st January to 30th September 1913 - - -	42,397	10	11						
				47,294	9	6			
							47,718	16	1
Carried forward - -				£			334,860	9	6	8,157,732	0	0

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued*.

					£ s. d.	
Brought forward					5,454,511 18 4	
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
STATIONERY AND PRINTING:			£	s. d.		
Stationery, Printing, and Bookbinding, for the India Office, &c.			7,588	10 1		
Stores for India			105,818	0 9		
					113,406	10 10
MISCELLANEOUS:						
Examination Expenses and Allowances of Candidates for the Indian Civil Service			10,729	8 2		
Expenditure in connection with the Royal Commission on the Public Services in India			17,088	14 3		
Expenditure in connection with the Royal Commission on Indian Finance and Currency			189	8 9		
Expenditure in connection with the Committee of Enquiry into the system of State Technical Scholarships for Indian Students			198	4 4		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, &c.)			370	5 0		
Composition in lieu of Stamp Duty on India Bonds and India Bills			462	10 0		
Grant to the funds of the Burma Society			300	0 0		
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave owing to the outbreak of War			9,170	10 8		
Miscellaneous expenditure			107	3 4		
					38,616	4 6
Miscellaneous Charges connected with the supply of Stores to India:			£	s. d.		
Payments in respect of Marine Insurance owing to the War			20,245	3 2		
	£	s. d.				
Stores lost *ex* various ships	21,570	6 7				
Less: Amount received from Special War Risks Insurance Board	10,658	19 7				
			10,911	7 0		
			31,156	10 2		
Less: Adjustment of losses incurred prior to the outbreak of War			146	0 6		
			31,010	9 8		
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)			49,464	10 4		
Commission on Freight, Lighterage, Dock Dues, &c.			9,022	12 4		
					89,497	12 4
					128,113	16 10
FAMINE RELIEF AND INSURANCE:						
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:						
Stores for India: Alternators, turbines, cement, &c.					18,236	6 3
Carried forward					£	5,714,268 12 3

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

Brought forward

RECEIPTS—*continued.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway)	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 8	293,184 18 4	16,617 0 4	18,364 18 0	31,314 18 0	—	*– 2,026 17 0**	133,606 15 8	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*– 831 15 4†*	14,767 13 4	97,896 10 0	—	64,816 7 0	309,708 14 1	*– 4,695 8 7†*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*– 1,847 2 2‡*	*– 137 5 8‡*	—	—	—	10,829 17 8	*– 1,251 16 4‡*	7,623 13 0	
On India 3½ per Cent. Bonds issued for the discharge of the Capital Stock of the Indian Midland Railway Company and in redemption of portion of the Debentures of that Company and of the Madras Railway Company	—	—	—	58,681 6 10	28,818 13 2	—	—	—	—	
On Railway Debenture Stock and Debentures	385,083 11 4	290,506 0 10	31,247 8 0	174,942 14 10	60,133 11 2	64,816 7 0	318,511 14 9	127,759 10 9	127,510 6 8	1,580,511 5 4
	—	64,604 4 10	13,946 7 0	122,320 10 0	—	—	—	—	19,124 19 0	219,996 0 10
	£ 385,083 11 4	355,110 5 8	45,193 15 0	297,263 4 10	60,133 11 2	64,816 7 0	318,511 14 9	127,759 10 9	146,635 5 8	1,800,507 6 2
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity:										
Interest at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	—	
Annuities:										
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,166 11 4	—	—	—	—	—	—	—	
" " 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,831 10 1	—	—	—	—	—	—	
" " 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	—	371,214 2 10	—	
" " 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,471 3 0	—	—	—	—	—	
" " 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	488,381 5 8	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 2	121 11 6	42 19 0	—	—	—	61 10 10	—	
	£ —	1,112,540 17 6	116,953 1 7	1,268,514 2 0	488,381 5 8	—	—	371,275 13 8	—	3,357,665 0 5
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts* 42 *&* 43 *Vict. c.* 206. *s.* 51, *and* 44 *&* 45 *Vict. c.* 53, *s.* 2 (*a*).										
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—										
In £27,398 19 1 India 3 per Cent. Stock	—	19,470 12 10	—	—	—	—	—	—	—	
" 30,874 14 7 India 2½ per Cent. Stock	—	19,470 12 10	—	—	—	—	—	—	—	
" 84 9 9 India 3½ per Cent. Stock	—	—	69 12 7	—	—	—	—	—	—	
" 2,386 12 8 India 3 per Cent. Stock	—	—	1,699 16 11	—	—	—	—	—	—	
" 2,573 6 10 India 2½ per Cent. Stock	—	—	1,622 16 8	—	—	—	—	—	—	
" 17,290 14 10 India 3½ per Cent. Stock	—	—	—	—	—	—	—	14,249 12 5	—	
" 18,951 15 11 India 3 per Cent. Stock	—	—	—	—	—	—	—	14,249 12 5	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—										
In £24,625 5 4 India 3½ per Cent. Stock	—	20,294 2 10	—	—	—	—	—	—	—	
" 54,150 17 2 India 3 per Cent. Stock	—	39,561 7 5	—	—	—	—	—	—	—	
" 30,601 8 8 India 2½ per Cent. Stock	—	19,298 5 10	—	—	—	—	—	—	—	
" 1,690 11 0 India 3½ per Cent. Stock	—	—	1,393 4 3	—	—	—	—	—	—	
" 3,708 5 0 India 3 per Cent. Stock	—	—	2,709 2 10	—	—	—	—	—	—	
" 2,090 10 7 India 2½ per Cent. Stock	—	—	1,318 7 2	—	—	—	—	—	—	
" 13,884 3 4 India 3½ per Cent. Stock	—	—	—	—	—	—	—	11,277 7 6	—	
" 30,212 1 1 India 3 per Cent. Stock	—	—	—	—	—	—	—	22,068 4 10	—	
" 17,128 3 3 India 2½ per Cent. Stock	—	—	—	—	—	—	—	10,801 11 11	—	
	£ —	118,095 1 9	8,813 0 5	—	—	—	—	72,646 9 1	—	199,554 11 3

	£	s.	d.
Carried forward	334,860	9	6
Brought forward	334,860	9	6
	8,157,732	0	0

£57,375 4 3 India 3½ per Cent. Stock
136,808 10 11 India 3 per Cent. Stock } purchased and cancelled.
83,268 3 11 India 2½ per Cent. Stock

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock instead of India 3½ per Cent. Stock.

‡ The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been partly applied to the redemption of India 2½ per Cent. Stock.

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - -				5,714,268	12	3
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
RAILWAY REVENUE ACCOUNT (For Receipts, *see* page 12):						
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)						
Bombay Baroda and Central India Railway - - -	385,083	11	4			
East Indian Railway - - - - -	355,110	5	8			
Eastern Bengal Railway (including Bengal Central Railway)	45,193	15	0			
Great Indian Peninsula Railway - - -	205,954	10	0			
Indian Midland Railway - - - - -	91,308	14	10			
Madras Railway - - - - -	60,133	11	2			
Madras and Southern Mahratta Railway - -	64,816	7	0			
Oude and Rohilkund Railway - - - -	318,511	14	9			
Scinde Punjab and Delhi Railway - - -	127,759	10	9			
South Indian Railway - - - - -	146,635	5	8			
	1,800,507	6	2			
Interest at 3·4132 per Cent. on a sum of 53,336,690*l.* taken as Capital Outlay in this Country to 31st March 1915 on State Railways - - - - - -	1,820,487	18	1			
	3,620,995	4	3			
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised: Investment of the sum applicable to this purpose:						
In 742 11 3 India 3½ per cent. Stock.						
„ 2,806 9 8 „ 3 per cent. Stock.						
„ 2,245 6 2 „ 2½ per cent. Stock.						
5,794 7 1 India Debt purchased and cancelled	4,054	14	7	3,625,049	18	10
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on opposite page.)						
East Indian Railway - - - -	1,112,540	17	6			
Eastern Bengal Railway - - - -	116,953	1	7			
Great Indian Peninsula Railway - - - -	1,268,514	2	0			
Madras Railway - - - - -	488,381	5	8			
Scinde Punjab and Delhi Railway - - -	371,275	13	8	3,357,665	0	5
STATE RAILWAYS—SINKING FUNDS: (*See* Details on opposite page.)						
East Indian Railway - - - -	118,095	1	9			
Eastern Bengal Railway - - - -	8,813	0	5			
Scinde Punjab and Delhi Railway - - -	72,646	9	1	199,554	11	3
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:						
Great Indian Peninsula Railway - - - - -				81,250	0	0
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:						
Assam-Bengal Railway - - - -	97,816	15	0			
Bengal-Nagpur Railway - - - -	404,387	10	0			
Bombay Baroda and Central India Railway - -	95,000	0	0			
Burma Railways - - - - -	112,500	0	0			
East Indian Railway - - - - -	485,000	0	0			
Great Indian Peninsula Railway - - - -	199,750	0	0			
Madras and Southern Mahratta Railway - - -	403,700	0	0			
South Indian Railway - - - -	134,214	19	2			
				1,932,369	4	2
						9,195,888 14 8
Carried forward - - -					£	14,910,157 6 11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -				334,860	9	6	8,157,732	0	0
Receipts—continued.									
Revenue—continued.									
MILITARY SERVICES:									
Army—Effective:									
Contribution by the Imperial Government in respect of									
Cost of the Transport of Troops - -	130,000	0	0						
Military Charges for Aden - -	100,000	0	0						
				230,000	0	0			
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies - -				60,000	0	0			
Amount received on account of the Consolidated Clothing Allowance of British soldiers - - -				11,590	17	10			
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, &c.:									
Clothing and Necessaries - -	4,333	18	7						
Ordnance and Miscellaneous - -	1,844	9	11						
				6,178	8	6			
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c. - - -				935	12	4			
Contribution by the Imperial Government for the year 1914–15 in respect of the Military Attaché at Meshed - -				950	0	0			
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst - - - -				402	8	5			
Discharge Purchase Money - - - -				129	6	8			
				310,186	13	9			
Army—Non-Effective:									
Subscriptions towards Indian Military Service Family Pensions				37,695	1	3			
							347,881	15	0
Carried forward - - £							682,742	4	6	8,157,732	0	0

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued*.

			£ s. d.
Brought forward - - - -			14,910,157 6 11
DISBURSEMENTS—*continued*.			
EXPENDITURE—*continued*.			
IRRIGATION:			
MAJOR WORKS:			
Interest on Debt: Interest at 3·4132 per Cent. on 3,673,353*l*., taken as Capital Outlay in this Country to 31st March 1915 on Irrigation -		£ s. d. 125,378 17 8	
MINOR WORKS: Stores for India - - - - - -		252 18 3	
			125,631 15 11
OTHER PUBLIC WORKS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Furlough Allowances of Military Officers in the Public Works Department -		6,051 3 7	
Absentee Allowances of Civil Officers in the Public Works Department -		53,160 9 2	
Passage, &c., of Officers on appointment to the Public Works Department, &c. -		1,326 3 9	
Allowances and expenses of Officers on special duty, and visiting Works, and miscellaneous expenditure - - - - -		1,680 13 3	
		62,218 9 9	
	£ s. d.		
Stores for India - - - - - -	25,454 17 8		
Ditto New Capital at Delhi - - -	65 14 10		
		25,520 12 6	
			87,739 2 5
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India:			
	£ s. d.		
For the year 1914–15 - - - - -	930,700 0 0		
Less—			
Refund of over-payment for the year 1912–13 - -	80 5 2		
	930,619 14 10		
Furlough allowances of Officers and men of British Regiments serving in India - - - - - -	72,667 17 9		
Advances to Regiments proceeding to India - -	1,344 9 0		
Pay and allowances during Voyage, of Regiments returning from India - - - - - -	4,590 6 3		
National Health Insurance - - - -	111 12 6		
Consolidated Clothing Allowance of British soldiers -	24,700 0 0		
Separation Allowances issued to families of Non-commissioned Officers, &c. - - - - -	5,096 8 4		
Furlough allowances of Officers of the Indian Service -	265,258 14 0		
Indian Troop Service - - - -	85,205 11 1		
Passage of Officers and others not charged to Indian Troop Service - - - - - - -	23,551 0 10		
Purchase of Horses and Mules - - - -	15,122 9 9		
Contribution towards the expenses during 1913–14 of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf - - - -	46,000 0 0		
Portion of the compensation to Muscat Arms dealers, &c. -	21,032 6 1		
Pay and allowances of Second Lieutenants on appointment -	4,418 4 0		
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c. - - - -	4,714 11 0		
Pay and expenses of Military Officers on special duty - -	5,618 16 0		
Pay and expenses of Military Officers under technical instruction	5,780 8 5		
Pay and expenses of Military Officers studying the Russian or other languages - - - - -	1,259 14 11		
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers - - -	1,838 6 7		
Outfit allowance, furlough pay, &c., of Lady Nurses - -	1,978 7 6		
Pay and expenses of Native Orderlies to His Majesty the King	1,208 5 7		
Indian Volunteer Ambulance Corps - -	1,119 3 2		
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge - - - -	617 14 6		
Carried forward - - £	1,523,854 2 1	- - -	15,123,528 5 1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	682,742	4	6	8,157,732	0	0
RECEIPTS—*continued.*						
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - £				682,742	4	6
Carried forward - - - £				8,840,474	4	6

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -	1,523,854	2	1	- -		-	15,123,528	5	1
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—EFFECTIVE—*continued.*									
Special Pay, &c., of Officers on duty in connection with the Ordnance Services Committee - - -	910	15	11						
Outfit allowance of Officers on promotion to commissioned rank	400	0	0						
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure - - - - -	1,963	14	3						
	1,527,128	12	3						
Stores for India:	£	s.	d.						
Clothing - - - - -	90,437	17	11						
Ordnance and Miscellaneous - -	479,480	16	5						
Arms Traffic in the Persian Gulf -	18,572	4	5						
Medical - - - -	94,500	12	9						
Military Farms - - -	11,470	0	9						
Supply and Transport - - -	61,901	0	6						
	756,362	12	9						
Stores taken to India with Troops:									
Clothing - - - -	15,227	15	6						
Ordnance and Miscellaneous - -	2,026	6	9						
	17,254	2	3						
ARMY—NON-EFFECTIVE:				2,300,745	7	3			
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:									
For the year 1914–15 - - - - -	946,073	0	0						
Pay of Non-effective Colonels of Royal Artillery - -	5,624	6	8						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -	1,374,338	12	10						
Compassionate Allowances of Officers removed from the Service, &c. - - - - -	1,798	12	11						
Pensions of Non-commissioned Officers and men - -	5,988	13	10						
Pensions of Widows and Families of Officers killed in the discharge of duty - - - - -	10,164	15	7						
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - -	78,562	5	0						
Gratuities to the widows and families of Officers killed in action - - - - - - -	14,386	13	4						
Gratuities - - - - - - -	82	2	6						
Cost of Medals - - - - -	239	1	3						
	2,437,258	3	11						
Indian Military Service Family Pensions - -	84,711	2	0						
				2,521,969	5	11			
MARINE—EFFECTIVE:				4,822,714	13	2			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - -	100,034	1	8						
Royal Indian Marine Furlough Pay - - -	6,272	12	8						
Allowances of Marine Officers whilst under instruction -	953	8	3						
Pay and Passage of Marine Officers, &c. - - -	445	8	8						
	107,705	11	3						
Stores for India - - - - -	83,597	19	0						
	191,303	10	3						
MARINE—NON-EFFECTIVE:									
Royal Indian Marine Retired Pay - -	24,069	6	11						
Indian Navy Retired Pay - -	2,018	2	11						
	26,087	9	10						
MILITARY WORKS:				217,391	0	1			
Stores for India - - - - -	31,369	6	4						
Ditto New Capital at Delhi - - -	4,335	5	7						
				35,704	11	11			
SPECIAL DEFENCES (1902): Stores for India - -	-		-	9,259	16	5			
							5,085,070	1	7
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - -						£	20,208,598	6	8
Carried forward - -						£	20,208,598	6	8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							8,840,474	4	6

RECEIPTS—*continued.*

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

ON ACCOUNT OF SUBSCRIBED CAPITAL:									
Bengal-Nagpur Railway:									
Debentures - - - - - -	998,750	0	0						
Debenture Stock - - - -	558,586	11	2						
				1,557,336	11	2			
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:									
Assam-Bengal Railway - - - -	871	16	6						
Bengal-Nagpur Railway - - - -	829	9	4						
Burma Railways - - - - -	12,837	5	6						
Madras and Southern Mahratta Railway - -	5,532	9	8						
†Rohilkund and Kumaon Railway - - -	335	15	1						
				20,406	16	1			
							1,577,743	7	3

DEBT.

TEMPORARY DEBT INCURRED:									
Temporary Loans on security of India Bills:—									
Issued under East India Loan Act 1898, and previous Acts:—									
For general purposes - - - - - -				3,750,000	0	0			
Issued under East India Loans Act 1910:—									
For railway construction - - - - - -				3,250,000	0	0			
							7,000,000	0	0
Carried forward - - -						£	17,418,217	11	9

* *See* Note on opposite page.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

f the Government of *India*, from 1st April 1914 to 31st March 1915—*continued.*

					£	s.	d.
Brought forward							20,208,598 6 8

DISBURSEMENTS—*continued.*

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

	£	s.	d.	£	s.	d.	
STATE RAILWAYS:							
Stores for India:							
Eastern Bengal Railway	611,648	18	11				
Ditto Sara Bridge	105,591	15	8				
North-Western Railway	1,449,650	14	3				
Oude and Rohilkund Railway	233,377	14	2				
	2,400,269	3	0				
Salary and expenses of Consulting Engineer and Staff, pay and passage of officers on appointment, &c.	16,043	6	2				
				2,416,312	9	2	
Payments to the Burma Railways Company for the construction of State Extensions				7,746	17	9	
				2,424,059	6	11	
IRRIGATION WORKS:							
Stores for India				45,433	8	1	
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:							
Stores for India	47,798	15	11				
Salaries, passages and allowances of architects and town-planning experts	13,110	10	5				
				60,909	6	4	
							2,530,402 1 4

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	£	s.	d.			
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:						
Assam-Bengal Railway	213,772	8	8			
Bengal-Nagpur Railway	788,736	0	11			
Burma Railways	136,941	16	10			
Madras and Southern Mahratta Railway	361,508	15	6			
†Rohilkund and Kumaon Railway	32,739	14	5			
						1,533,698 16 4

DEBT.

PERMANENT DEBT DISCHARGED:						
India Bonds drawn for redemption	500,000	0	0			
India Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and the Discount Sinking Fund (*see* pages 14, 5, and 15)	—					
						500,000 0 0
Carried forward				£		24,772,699 4 4.

* Receipts from, and Advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as Remittances.

† *See* Note on opposite page.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

				£ s. d.
Brought forward				17,418,217 11 9

RECEIPTS—*continued.*

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:

	£ s. d.	£ s. d.	£ s. d.
Repayment by the War Office of Expenditure in England in connection with Expeditionary Forces:—			
To Europe	55,431 2 3		
To East Africa	1,073 6 3		
To Mesopotamia	657 7 1		
To Egypt	308 19 0		
Hospital Ships	365,343 10 11		
Transports chartered in England employed in conveying Imperial Troops	181,193 11 11		
Pay &c. of Indian Army Officers lent for duty on the Home Establishment	86,899 8 1		
Miscellaneous War Services	3,736 14 4		
		694,643 19 10	
Repayment by the Imperial Government of Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army		221 11 0	
Stores taken over by the War Office		7,270 7 0	
Portion of expenditure in England in connection with			
Lighting and buoying the Persian Gulf		18,415 0 6	
Troops lent for service in Persia		41 14 3	
Compensation to Muscat Arms dealers		32,161 8 6	
Turco-Persian Frontier Commission		1,271 19 9	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt		141,857 14 2	
Expenditure in connection with Hospital for Indian Troops		3,414 7 3	
Receipts in respect of advances to Indian Students		34 10 0	
			899,332 12 3

GOLD STANDARD RESERVE:

	£ s. d.	£ s. d.	£ s. d.
Bills of Exchange and Telegraphic Transfers appropriated	600,000 0 0		
Profit on Exchange	171 17 4		
		600,171 17 4	
Redemption Money of			
Corporation of London 3¼ per Cent. Bonds	50,000 0 0		
2¾ per Cent. Exchequer Bonds	16,500 0 0		
New Zealand 3½ per Cent. Debentures	466,400 0 0		
New South Wales 4 per Cent. Bonds	34,000 0 0		
Bills paid off at maturity:			
£2,550,000 British Treasury Bills	2,530,403 5 11		
£650,000 Union of South Africa Bills	620,007 3 10		
£900,000 New South Wales Treasury Bills	867,582 10 8		
£500,000 Metropolitan Water Board Bills	496,333 6 8		
£75,000 South Australia Bills	71,559 4 11		
£25,000 Canada Treasury Bills	24,600 17 1		
£80,000 Birmingham Corporation Bills	78,980 0 0		
Sale of			
£300,000 2½ per Cent. Consolidated Stock	226,872 0 0		
		5,483,238 9 1	
Withdrawal of Gold from deposit at the Bank of England		3,450,000 0 0	
Dividends on investments, and discount on Treasury Bills, &c.		487,969 9 2	
			10,021,379 15 7

MISCELLANEOUS DEPOSITS:

	£ s. d.	£ s. d.	£ s. d.	£ s. d.
War 1914:				
Receipt from the Maharaja Sindhia of Gwalior for the purchase of binoculars	1,500 0 0			
Receipt from the War Office for horses taken over from Officers	456 13 4			
Receipt in respect of the Estates of Officers	23 8 6			
		1,980 1 10		
Receipts in respect of the Currie Scholarship		35 10 0		
Receipts in respect of the Norman Memorial Fund		16 16 0		
Receipts in respect of Passages of Indian Students		2,188 17 8		
			4,221 5 6	
				10,924,933 13 4
Carried forward				£28,343,151 5 1

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued.*

	£	s.	d.
Brought forward	24,772,699	4	4

DISBURSEMENTS—*continued.*

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:

	£	s.	d.	£	s.	d.	£	s.	d.
Recoverable from the War Office:									
Expenditure in England in connection with Expeditionary Forces:—									
To Europe	55,431	2	3						
To East Africa	1,073	6	3						
To Mesopotamia	657	7	1						
To Egypt	308	19	0						
Hospital Ships	365,343	10	11						
Transports chartered in England employed in conveying Imperial Troops	181,193	11	11						
Pay, &c., of Indian Army Officers lent for duty on the Home Establishment	86,899	8	1						
Miscellaneous War Services	3,736	14	4						
				694,643	19	10			
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Pay of Indian Army Officers lent for duty with the Naval Division				912	12	7			
Additional Troops lent for service at Hong Kong in 1912				1,629	6	9			
Pay of Second Lieutenants on appointment to the Indian Army				1,280	8	0			
Stores taken over by the War Office				22,663	4	8			
Portion of expenditure in England in connection with									
Lighting and buoying the Persian Gulf				18,198	6	8			
Persian Gulf Radio Offices				1	17	6			
Troops lent for service in Persia				41	14	3			
Compensation to Muscat Arms dealers				21,045	8	6			
Defence Works at Aden				2,302	18	2			
Turco-Persian Frontier Commission				96	19	9			
Advance to the Imperial Bank of Persia for the purposes of the Persian Government				25,000	0	0			
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt				141,857	14	2			
Expenditure in connection with Hospital for Indian Troops and the Indian Soldiers' Fund				4,380	14	3			
Advances to Indian Students				64	10	0			
							934,119	15	1
GOLD STANDARD RESERVE:									
Payments in respect of Bills of Exchange and Telegraphic Transfers on London				8,707,000	0	0			
Investments in the purchase of									
£	£	s.	d.						
150,000 British Treasury Bills	148,574	10	7						
750,000 New South Wales Treasury Bills	722,343	15	0						
80,000 Birmingham Corporation Bills	78,980	0	0						
				949,898	5	7			
Deposit of Gold at the Bank of England				380,000	0	0			
Charge for custody of Gold				1,121	11	7			
							10,038,019	17	2
MISCELLANEOUS DEPOSITS:									
War 1914:									
Payment to Officers for horses taken over by the War Office	348	6	8						
Payment in respect of the Estate of an Officer	22	0	0						
				370	6	8			
Payment in respect of the Currie Scholarship				35	10	0			
Payments in respect of the Norman Memorial Fund				16	10	0			
Passages of Indian Students				2,458	17	6			
							2,881	4	2
									10,975,020	16	5
Carried forward							£		35,747,720	0	9

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -				28,343,151	5	1

Receipts—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	s.	d.	£	s.	d.
Advances by the War Office in respect of Expenditure incurred in India in connection with Expeditionary Forces:—						
To Europe - - - - -	4,185,144	15	2			
To East Africa - - - -	865,281	0	0			
To Mesopotamia - - -	1,422,128	0	0			
To Egypt - - - - -	950,532	0	0			
Despatch of 17th Indian Infantry Regiment to Mauritius - - - -	10,315	0	0			
Unallocated to a particular Force - -	1,533,131	0	0			
	8,966,531	15	2			
War Services (Stores, Transport of Troops, &c.) unallocated to Expeditionary Forces - - -	262,904	0	0			
				9,229,435	15	2
Repayments by His Majesty's Treasury and other Public Departments, in respect of						
Expenditure incurred in India in connection with Indian Force in North China - - -	6,849	14	10			
Portion of expenditure incurred in India in connection with Lighting and buoying the Persian Gulf - -	12,236	12	6			
Troops lent for service in Persia - -	4,251	6	0			
Turco-Persian Frontier Commission - -	9,484	1	9			
Postal and Money Order transactions (receipts in excess of payments) - - - -	522,625	18	5			
Advances in India on account of the Emigration of Coolies and of African Protectorates, and supplies to His Majesty's Ships on the East India Station - - -	378,812	0	10			
Pensions paid in India to Out-pensioners of Chelsea Hospital	34,059	13	6			
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore -	8,002	15	6			
Expenditure incurred in India in connection with the enlistment of Natives of India for service in the Colonies -	1,287	0	5			
Expenditure incurred in India in connection with the employment of a Mountain Battery in Egypt - -	508	14	3			
Expenditure, not included in the Capitation rate, incurred in connection with Indian Native Regiments lent for service in the Colonies - - - -	34,769	9	9			
Teak shipped from India - - -	6,865	6	4			
Miscellaneous advances made in India - - -	69,714	2	6			
				1,089,466	16	7
Estates remitted from India by Administrators-General by means of Bills on London				50,587	11	3
Carried forward - - £				10,369,490	3	0	28,343,151	5	1

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -				35,747,720	0	9

DISBURSEMENTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	s.	d.	£	s.	d.
Expenditure to be brought to charge in India in connection with Expeditionary Forces:—						
To Europe: Hire of Transports, Coal, Suez Canal dues, &c.	365,655	5	1			
To East Africa: Ditto ditto - -	3,397	13	8			
To Mesopotamia: Ditto ditto - -	17,940	3	8			
Despatch of 17th Indian Infantry Regiment to Mauritius -	797	0	0			
	387,790	2	5			
Transports chartered in India employed in conveying Imperial Troops - - - - - -	27,542	19	3			
				415,333	1	8
Purchase of mules for War purposes - - -	90,529	5	0			
Stores shipped to India under War Indents - -	39,247	7	8			
				129,776	12	8
Payments to His Majesty's Treasury and other Public Departments, on account of						
Advances by the War Office in respect of Indian Native Regiments lent for service in the Colonies - - -	6,469	0	3			
Additional Troops lent for service at Hong Kong in 1912 -	351	3	2			
Little Basses Light Vessel Dues - - - -	2,834	18	10			
Balances on Shipping Masters' accounts - -	1,654	14	4			
Miscellaneous - - - -	7,016	3	0			
				18,325	19	7
Advances to Disbursing Officer in respect of the pay of the subordinate medical staff and patients of Indian Hospitals -	16,595	13	1			
Family Remittances and Allotments of British and Indian Services, including allotments of pay, &c., of Officers with Expeditionary Forces - - - -	232,227	1	7			
				248,822	14	8
Remittances for payment by the War Office - -	2,297	4	1			
Remittances: Indo-European Telegraph - - -	3,441	3	4			
Effects of deceased soldiers - - -	43	12	7			
Remittances by British Troops for deposit in the Post Office Savings Bank - - - -	59,557	3	4			
				65,339	3	4
Remittances by Administrators-General - - - - -				48,083	16	2
Carried forward - £				925,681	8	1
						35,747,720 0 9

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

								£	*s.*	*d.*	£ *s.* *d.*
Brought forward								10,369,490	3	0	28,343,151 5 1

Receipts—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—*continued.*

Bengal and North-Western Railway Company:											
Transfer fees and miscellaneous refunds								£ 1,477	*s.* 9	*d.* 6	
Bombay Baroda and Central India Railway Company:				£	*s.*	*d.*					
Repayment, under Clause 17 of the Contract, of Capital Advances by the Secretary of State				30,000	0	0					
Transfer fees and miscellaneous refunds				881	3	11					
								30,881	3	11	
East Indian Railway Company:											
Transfer fees and miscellaneous refunds								28,304	11	3	
Great Indian Peninsula Railway Company:											
Transfer fees and miscellaneous refunds								1,519	8	11	
South Indian Railway Company:											
On account of Debenture Stock				2,295,244	5	3					
Transfer fees and miscellaneous refunds				3,151	4	6					
								2,298,395	9	9	
											2,360,578 3 4
Subscriptions to the General Provident Fund											4,037 1 9
Sale of Opium											20,965 19 8
Purchase of Silver (refund in respect of purchases during 1913–14)											3,138 1 0
Contribution to the Prince of Wales's National Relief Fund											500 0 0
Contributions to the Indian Imperial Relief Fund											400 0 0
Miscellaneous receipts											51,269 10 0
Gold sent from India to Egypt and France: net proceeds											604,753 17 6
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India											1,000,000 0 0
Bills of Exchange and Telegraphic Transfers on India								7,748,111	10	2	
Less—Appropriated to Gold Standard Reserve under "Deposits and Advances"								600,171	17	4	
											7,147,939 12 10
											£ 49,906,223 14 2

India Office,
19th August 1915.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
10th April 1916

For Statement showing new or increased salaries or pensions granted in the

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	925,681 8 1	35,747,720 0 9

DISBURSEMENTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—*continued.*

Bengal and North-Western Railway Company:			
Advances for purchase of Stores, &c. - - -		64,209 14 0	
Bombay Baroda and Central India Railway Company:			
Advances for purchase of Stores, &c. - - -		480,173 14 8	
East Indian Railway Company:	£ s. d.		
Advances for purchase of Stores, &c. -	2,100,104 13 10		
Rental paid to the South Behar Railway Company - - - - - -	30,000 0 0		
		2,130,104 13 10	
Great Indian Peninsula Railway Company:			
Advances for purchase of Stores, &c. - - -		1,636,793 9 4	
South Indian Railway Company:			
Advances for purchase of Stores, &c. - - - -		327,449 14 10	
			4,632,731 6 8
Rohilkund and Kumaon Railway Company:			
Interest on new 4 per Cent. Debenture Stock allocated to State Works -			16,318 4 9
Stores chargeable to Provincial and Local Funds and to Native States - -			308,682 17 7
Stores chargeable to the Twante Canal Project, Burma - - -			1,381 18 9
Nickel, &c., supplied for Coinage purposes - - - - -			7,078 1 0
National Health Insurance: Stamps for India - - - -			87,885 15 10
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account - - - - - - - - - -			54,000 0 0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -			7,650 3 6
Payments on account of the General Provident Fund - - - -			282 13 10
Payments arising out of the employment of Enemy Ships under the control of the Director of the Royal Indian Marine - - - - -			24,989 16 1
Purchase and equipment of Hospital Ship on behalf of the Maharaja Sindhia of Gwalior and other Native Princes - - - - - -			86,509 6 5
Contributions by Ruling Princes and others to the Prince of Wales's National Relief Fund, the Belgian Refugees' Fund, and the Indian Soldiers' Fund -			48,190 14 7
Contributions from the Indian Imperial Relief Fund to the Indian Soldiers' Fund and to the Hospitals for Indian Troops - - - -			8,566 13 4
Miscellaneous Payments to be brought to charge or recovered in India - -			35,318 6 2
			6,245,267 6 7
TOTAL DISBURSEMENTS - - - - - -		£	41,992,987 7 4

Balance on the 31st March 1915, held as follows:—

	Treasury Balance.	Gold Standard Reserve.	
	£ s. d.	£ s. d.	
Cash at the Bank of England and in the hands of sub-accountants -	2,563,236 6 10	—	
Loans to the Bank of England - - - - - -	5,341,677 16 0	8,322 4 0	
	7,904,914 2 10	8,322 4 0	7,913,236 6 10
		£	49,906,223 14 2

WALTER BADOCK,
Accountant-General.

subject to the observations contained in the annexed Report, it is correct.

H. A. COOPER,
Auditor.

Year 1914-15, *see* pages 60 and 61 of the Home Accounts presented in May 1915, No. 226.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1914 to 31st March 1915; prepared and submitted to Parliament and to the Secretary of State in Council in pursuance of the 27th Section of the Government of India Act, 1915.

1. It is necessary, in the first place, to offer some observations on my predecessor's Report on the Accounts of the previous year 1913–14.

Of the various sums surcharged or disallowed in that Report, all were adjusted prior to the 31st March 1915, with the exception of the following items, which were outstanding at that date, and must be again surcharged or disallowed:—

£	*s.*	*d.*	
38	4	0	*see* paragraphs 8 and 27 of last Report.
620	8	6	(part of 655*l.* 8*s.* 6*d.*), *see* paragraphs 10 and 27 of last Report.
129	9	10	*see* paragraphs 18 and 27 of last Report.
4	0	0	(part of 46*l.* 18*s.*), *see* paragraph 27 of last Report.

These amounts, with the exception of 274*l.* 2*s.* 6*d.* (part of 620*l.* 8*s.* 6*d.*), have now been adjusted.

2. Of the advances to the War Office mentioned in paragraph 3 of my predecessor's last Report, 13,750*l.* for experiments on mountain guns, and 9,171*l.* 7*s.* 1*d.* (part of 13,000*l.*) for carriages were unaccounted for on the 31st March 1915. The advance of 78,872*l.* 4*s.* 8*d.*, and also that of 2,000*l.* referred to in paragraph 25 of the last Report, have been adjusted.

3. The three questions in dispute with the War Office referred to in paragraph 4 of the last Report, and in preceding Reports, are still awaiting adjustment:—

(*a*) Excess payments to the War Office in 1907–08 for 13-pounder and 18-pounder equipment for the re-armament of the Artillery in India.

(*b*) Claim against the War Office on account of shortage of troops sent to India in 1907–08 and 1908–09.

(*c*) The insufficiency of the receipts for the Imperial share of the expenditure on Aden Defences.

These questions remain in the same position as at the date of the last Report, the further details asked for by the War Office in regard to (*c*) having not yet been furnished by the Government of India.

4. In paragraph 5 of last year's Report it was stated that agreement had been reached on the general principles which should guide the outstanding financial adjustments between the India Office and the War Office in connection with the new system of cash issues to soldiers for clothing, on which account advances have been made to the War Office at various dates. During 1914–15 a further advance of 25,000*l.* was made to that Department, and settlement has since been effected for the five years 1909–10 to 1913–14, resulting in the refund to the India Office of a sum of 4,618*l.* 15*s.* 9*d.* in respect of the advances referred to.

5. A reply has been received from India on the subject of the question raised in this Department (*vide* paragraph 8 of last Report) as to the inclusion of certain further items of expenditure in the annual moiety claims preferred against the Foreign Office in respect of Diplomatic and Consular Services in Persia.

Items representing an expenditure of about 330*l.* a year appear to have been omitted hitherto, but will be included in future claims.

6. In paragraph 11 of the last Report reference is made to questions raised in my Department as to the sufficiency of the amounts claimed from the Foreign Office in respect of a moiety of expenditure incurred in India in connection with (1) Lighting and Buoying the Persian Gulf, and (2) Surveying the Persian Gulf.

As a result of these questions further sums of about 600*l.* under (1) and 1,500*l.* under (2) have been included in claims against the Foreign Office. Recovery of the latter amount has been effected; as regards the former, correspondence on the claims is still proceeding.

7. The sum of 510*l.* due from the New Zealand Government (*vide* paragraph 12 of last Report) on account of the instruction of an Officer at the Indian Staff College, Quetta, has been duly credited to Indian Revenues.

8. The question referred to in paragraph 21 of the last Report relative to the additional cost of Gratuities thrown upon Indian Revenues by the transfer of men to the Army Reserve before completion of their full period of colour service has now been settled. As the available evidence tended to show that the treatment applied in India did not differ from that adopted at home, and that the scheme of premature transfer had been devised with regard to the needs of the Army as a whole, the Secretary of State in Council has decided that India must bear her full share of the liability involved.

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9. I now proceed to report on the Accounts for 1914–15.

The surcharges and disallowances outstanding at the close of the year are shown at the end of the Report, paragraph 25. Those which seem to merit special comment are mentioned in intervening paragraphs.

RECEIPTS.

REVENUE:

Interest:

10. Interest realised from investment of Cash Balance - £79,968 14*s.* 11*d.*

This is the net amount received after deducting the Broker's commission.

11. Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - £23,655 18*s.* 3*d.*

This amount includes 21,711*l.* 3*s.* 2*d.* in respect of instalments of interest, in accordance with an amortisation table, on account of loans advanced to the Persian Government in 1903 on the security of the Southern Customs. A further instalment of 1,973*l.* 14*s.* 10*d.* due in the month of March 1915 was received in the following month.

The remaining sum of 1,944*l.* 15*s.* 1*d.* consists of interest on the Indian moiety of the Anglo-Indian advances to the Persian Government during the years 1912, 1913 and 1914. The security for these loans is the surplus of the Southern Customs after provision has been made for the loan referred to above and the public loan of 1911. The amount due during the year was 14,111*l.* 19*s.* 8*d.* but, owing to insufficiency of receipts from the source referred to, payment of interest has been suspended.

MILITARY SERVICES:

Army-Effective:

12. Contribution by the Imperial Government - - £230,000 0*s.* 0*d.*

The total amount of relief to Indian Revenues recommended by the Report of the Royal Commission on Indian Expenditure, 1900, was 257,000*l.*

By arrangement between the India Office and the Treasury effect was given to this recommendation by the contribution referred to above, supplemented by the transfer to the Imperial Exchequer of certain charges previously borne by Indian Revenues.

Among the transferred charges was a subsidy of 10,000*l.* a year for the Zanzibar-Mauritius cable. This subsidy expired in November 1913 and my predecessor, *vide* paragraph 9 of his last Report, thereupon called attention to the fact that Indian Revenues were from that date relieved of 10,000*l.* a year less than the Royal Commission recommended.

In correspondence between the India Office and the Treasury, however, the latter Department maintained that, in view of the absence of any stipulation in the correspondence of 1900 with regard to a readjustment in the event of an alteration in the subsidy payment, and the fact that nothing was then known with certainty as to the future relations between the Governments and the Eastern Telegraph Company, the arrangement concluded between the two Departments must be regarded as a final settlement.

It has been decided by the Secretary of State in Council to take no further steps in the matter.

13. Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c. - £935 12*s.* 4*d.*

Short credits amounting to 8,118*l.* 6*s.* 11*d.* due from the Imperial Government in respect of an interchange of troops and the conveyance of Imperial passengers in 1913–14, were not adjusted on the 31st March 1915, and must accordingly be surcharged, together with a sum of 123*l.* 17*s.* on account of queries raised in my Department.

DISBURSEMENTS.

Posts and Telegraphs:

14. Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - £54,588 0*s.* 0*d.*

This payment is subject to adjustment.

The question of the modification of the Indian liability in respect of the cost of the Mail Service consequent upon the re-assessment of the Australian contribution thereto (*vide* paragraph 13 of the last Report) remains in the same position as at the date of the last Report. The General Post Office, in a letter dated 23rd July 1915, stated that there is no prospect of obtaining at present complete statistics of the flow of correspondence between the various countries of the Postal Union.

General Administration:

15. Telegrams to India - - - - £6,884 18*s.* 8*d.*

I have raised a question as to the sufficiency of the recoveries effected from the Imperial Government in respect of telegrams relating to the war. The matter is still outstanding.

Political :

16. Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - £600 0*s.* 0*d.*

The Secretary of State has furnished me with a certificate of the sum expended under this head during the year and of the balance in hand on the 31st March 1915. The certificate further states that the expenditure was necessary for the public service.

MILITARY SERVICES :

Army—Effective :

17. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India :—

	£	*s.*	*d.*	
For the year 1914–15 - -	930,700	0	0	
Less—Refund of over-payment :				
For the year 1912–13 - -	80	5	2	
				£930,619 14*s.* 10*d.*

The sum of 930,700*l.* represents the total advances for 1914–15.

These advances, which are in respect of a capitation rate payable on the total strength of the Indian Establishment to meet the cost of raising and training recruits for India, Deferred Pay and Gratuities, have hitherto been made subject to adjustment.

Under the terms of a Memorandum between the India Office and the War Office now in course of preparation (*vide* paragraph 24) it is proposed that the figure of 930,700*l.* shall be adopted finally for 1914–15 and each succeeding financial year during which the war may last.

The amount of 80*l.* 5*s.* 2*d.* refunded is in respect of over-payments for Deferred Pay and Gratuities disallowed in the last Report

18. Contribution towards the expenses during 1913–14 of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf - - - £46,000 0*s.* 0*d*

This is a further advance to the Admiralty subject to adjustment.

The blockade came to an end on the outbreak of war in August 1914, and claims on account of expenditure to that date will be rendered by the Admiralty.

In paragraph 22 of the last Report reference was made to the claim up to 31st March 1911. Correspondence is still proceeding on questions raised in my Department relating to charges in respect of Depreciation of Ships and Pension Contributions of Petty Officers and men. The amount of 1,050*l.* on account of Pension charges for Officers referred to therein has been abated from the claim for the year to the 31st March 1912 which has recently been received and is now under examination.

19. Stores for India : Ordnance and Miscellaneous - - £479,480 16*s.* 5*d.*

This sum includes an advance of 30,500*l.* to the War Office, of which 28,709*l.* 9*s.* 9*d.* was unadjusted on the 31st March 1915.

Army—Non-Effective:

20. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:—
For the year 1914–15 - - - - £946,073 0*s.* 0*d.*

This sum is an advance subject to adjustment.

The advance of 936,664*l.* for the year 1913–14, referred to in paragraph 23 of last year's Report, has not yet been adjusted.

Marine—Effective:

21. Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - £100,034 1*s.* 8*d.*

It has been decided by the Secretary of State in Council that the question of the deficiencies for the year 1913–14 and previous years (*vide* paragraph 24 of last Report) in the complement of Royal Naval vessels, for which 100,000*l.* a year is paid by India, shall stand over until the end of the war.

During the war such deficiencies have been ruled out altogether.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

Initial Expenditure on the New Capital at Delhi:

22. Salaries, passages, and allowances of architects and town-planning experts - - - - £13,110 10*s.* 5*d.*

This amount includes payments for architectural services made in this country on instructions from the Government of India. 479*l.* in respect of an over-payment on a similar item in the year 1913–14 to which attention was called in my Department has been recovered in the accounts for the year now under Report.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

23. *Pay and Pensions chargeable to Native States, Local Funds, &c.* - - - - £7,650 3*s.* 6*d.*

As the result of a question raised in my Department it transpired that about 600*l.* a year on account of certain Marine Pensions which had been wholly charged to Indian Revenues should have been charged to Local Port Funds.

The above amount includes adjustments totalling 1,370*l.* 4*s.* 10*d.* in respect of these pensions in this and previous years.

24. *War expenditure in connection with the employment of Indian troops out of India.*

Section 55 of the Government of India Act, 1858, enacted that "Except for "preventing or repelling actual Invasion of His Majesty's Indian Possessions, or "under other sudden and urgent Necessity, the Revenues of India shall not, "without the Consent of both Houses of Parliament, be applicable to defray the "Expenses of any Military Operation carried on beyond the external Frontiers of "such Possessions by His Majesty's Forces charged upon such Revenues."

The necessary Resolutions agreeing that Indian Revenues should continue to bear the ordinary charges in respect of any troops employed out of India were passed by both Houses of Parliament on 16th September and 26th November 1914.

A Memorandum has been drawn up by the India Office and the War Office, and approved by His Majesty's Treasury, giving effect to these resolutions so far as the effective charges of the Expeditionary Forces are concerned. Memoranda are also being prepared relating to :—

(1) Pay and maintenance charges of troops withdrawn from India, but not forming part of the Expeditionary Forces, and of substituted troops.
Capitation Rate Payments, Deferred Pay and Gratuities.
Indian Troop Service charges.

(2) Non-effective charges.

The Memorandum already agreed to provides that the total expenditure on the Forces, in India and the Field and at the India Office, is charged to Army Votes, a credit in respect of the amount which the troops would have cost in normal circumstances being given to Army Funds in the accounts sent from India of recoverable expenditure incurred in that country. The amount of this credit for the period August 1914 to March 1915 is 1,970,670*l.*

Credit is also given in those accounts for the contributions made by certain Indian Native States towards the cost of the war, viz., 480,233*l.* for the period August 1914 to March 1915.

The estimate of normal cost has been prepared with great care by the Government of India and is now under consideration by the War Office, the amount of 1,970,670*l.* referred to above having been accepted provisionally by the Treasury, subject to any necessary readjustment in the accounts for 1915–16.

The recoverable war expenditure consists of :—

(*a*) that incurred in India and the Field, and
(*b*) that incurred at the India Office.

Advances are made from time to time by the War Office, and claims are subsequently furnished to that Department, the amounts of which are set off against the advances.

With regard to (*a*), the net amount for 1914–15, after deduction of the credits referred to above, is 9,418,168*l.* The accounts have been audited by officers of the Government of India in that country and in the Field, the Treasury having agreed to accept such audit subject to the proviso that questions of principle will be discussed between the War Office and the India Office. This expenditure does not come within my purview as Auditor of the Indian Home Accounts, but, in connection with the South African War, the China Expeditionary Force in 1900, and the Somaliland Campaign (1902–04) all the claims of recoverable expenditure sent home from India, together with the vouchers relating thereto, were examined in my Department with considerable advantage to Indian Revenues.

In March 1915, in consequence of the proposal subsequently agreed to that finally audited claims of war expenditure should be sent home unsupported by vouchers, the Secretary of State, after communication with the Government of India and the War Office, decided that it would be desirable that a member of my Department, who had had considerable experience in the examination of the claims and vouchers in connection with the campaigns referred to above, should be deputed to confer with the officers of the Government of India as to the best arrangements to be made in the interests both of the Imperial and Indian Governments, for ensuring that the claims should be properly prepared and scrutinised before despatch to this country. A member of the staff, now my Assistant, proceeded accordingly to India and collaborated with the Controller of War Accounts, reviewing decisions of incidence and drafting revised instructions for the adjustment and accounting of expenditure in connection with the Expeditionary Forces and other war services.

With regard to (*b*) the amount for 1914–15 is 694,643*l.* 19*s.* 10*d.* Vouchers in respect of this amount have been audited in my Department and certificates to that effect have been appended to the claims forwarded to the War Office. The Treasury have agreed to accept my audit of those claims the amount of which, under the arrangements explained in the foregoing paragraphs, is chargeable to Army Funds.

25. The following is a list of Surcharges and Disallowances on the Account for 1914–15.

Description and Amount of Item in the Account.	£ s. d.		Surcharge. £ s. d.		Disallowances. £ s. d.
RECEIPTS.					
Indian Troop Service: Receipts from the Imperial Government, recoveries for messing, &c. - - -	935 12 4	para. 13	8,242 3 11		
DISBURSEMENTS.					
Telegraphs: Stores for India - -	143,676 4 1				19 8 10
Telegrams to India - -	6,884 18 8				2 6 8
Stationery and Printing: Stores for India -	105,818 0 9				1 0 0
Miscellaneous: Passage to India of Civil Officers recalled to duty - -	9,170 10 8				145 7 5
Commission on Freight, Lighterage, Dock Dues, &c. - - -	9,022 12 4				2 3 8
Furlough Allowances of Officers and Men of British Regiments serving in India -	72,667 17 9				375 14 1
Furlough Allowances of Officers of the Indian Service - - -	265,258 14 0				208 14 3
Passage of Officers and others not charged to Indian Troop Service - -	23,551 0 10				157 17 11
Stores for India: Ordnance and Miscellaneous - - - - -	479,480 16 5				0 10 8
Stores for India: Medical - -	94,500 12 9				3 16 6
Pay and Passage of Marine Officers, &c. -	445 8 8				23 6 8
State Railways: Stores for India:—					
Eastern Bengal Railway - -	611,648 18 11				1 13 5
North-Western Railway - -	1,449,650 14 3				14 0 0
Family Remittances and Allotments of British and Indian Services - -	232,227 1 7				19 2 6
		£	8,242 3 11	£	978 2 7

	£	s.	d.
26. To the Balance, as shown by the Accountant-General in the present Account, - - - - - -	7,913,236	6	10
the following sums must be added:			
Surcharges on previous Account (*see* paragraph 1) - - - - 658 12 6			
Disallowances on previous Account (*see* paragraph 1) - - - - - - 133 9 10			
Surcharge on present Account (*see* paragraph 25) - - - 8,242 3 11			
Disallowances on present Account (*see* paragraph 25) - - - - 978 2 7			
	10,012	8	10
	£7,923,248	15	8

INDIA AUDIT OFFICE,
10th April 1916.

H. A. COOPER,
Auditor.

No. 3.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS on the STORES ACCOUNTS from 1st April 1914 to 31st March 1915; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of the 27th Section of the Government of India Act, 1915.

1. The number of Packing Accounts received back from India since the date of the last Report is as follows:—

0 for the year 1912–13, leaving 78 outstanding.
50 for the year 1913–14, leaving 216 outstanding.

2. In the year 1914–15, 11,024 Packing Accounts were sent to India, of which 241 are outstanding at the present date. These documents are the evidence of the due receipt of Stores in India, and the basis for recoveries of the value of short deliveries.

3. The loss of Government Stores *ex* "Clan Mackenzie" mentioned in paragraph 3 of the last Report, is still the subject of legal proceedings.

4. Of the vessels sunk by the "Emden" in the Indian Ocean the "Clan Matheson," "Chilkana" and "Clan Grant" were carrying Indian Stores.

Prior to the outbreak of war, in accordance with the usual Government practice, stores in transit to India were not insured. In the case of the "Clan Matheson," which sailed in July 1914, a loss of about 11,000*l.* therefore resulted.

In August 1914 it was decided to insure against both ordinary risks and war risks, with the result that recoveries amounting to 15,419*l.* were effected in respect of the stores conveyed in the "Chilkana" and "Clan Grant."

5. The practice of the India Office with regard to the purchase of stores from foreign firms has been to do so only in exceptional circumstances and after special consideration. In cases where such stores are not inspected prior to shipment 90 per cent. only of their value is payable, the remaining 10 per cent. being retained pending a satisfactory report as to delivery in India.

At the outbreak of war in August 1914 India Office Stores purchased on the Continent were on board the following German vessels:—

The "Barenfels" put in at Port Said, was taken as a prize to Alexandria, and subsequently proceeded to India. She had on board a span for the Sara Bridge (Eastern Bengal Railway), value 1,451*l.* 9*s.*, which has been delivered in India, but no payment in respect thereof has yet been made.

The "Huberfels" at Antwerp had on board 2 hand-lever splitting shears (and spares). The stores were re-ordered in this country and 122*l.* 8*s.*, being 90 per cent. of the cost already paid, has been written off.

The "Fangturm" is still refuging at Palma, Majorca. She had on board a printing machine value 281*l.* 11*s.*, of which 90 per cent. had been paid. This was re-ordered in England and the amount paid has been written off, but steps are now being taken to obtain delivery of the machine.

In the case of other German vessels which sheltered at Cagliari, Port Said, and Colombo, the voyages were subsequently resumed and the stores have been delivered.

INDIA AUDIT OFFICE,
10th April 1916.

H. A. COOPER,
Auditor.

No. 4.

SUMMARY of PAYMENTS in the Year 1914–15 for Stores procured for Shipment to India.

Head of Service.	Stores. £ s. d.	Freight. £ s. d.	TOTAL. £ s. d.
Expenditure charged against Revenue:			
Land Revenue	243 2 9	11 18 4	255 1 1
Opium	106 15 8	3 14 6	110 10 2
Salt	1,566 18 0	78 18 5	1,645 16 5
Stamps	53,640 18 0	2,491 19 4	56,132 17 4
Excise	262 17 8	3 5 5	266 3 1
Customs	604 8 7	19 8 8	623 17 3
Forest	507 7 8	12 19 2	520 6 10
Posts and Telegraphs:			
*Indo-European Telegraph	11,741 11 2	1,577 16 7	13,319 7 9
Posts	1,762 7 0	67 2 5	1,829 9 5
Telegraphs	136,940 2 7	6,736 1 6	143,676 4 1
Mint	8,934 17 4	424 17 1	9,359 14 5
General Administration	132,290 2 10	802 8 8	133,092 11 6
Law and Justice	427 1 0	23 4 4	450 5 4
Political	18,040 5 3	16 18 4	18,057 3 7
Scientific and Miscellaneous Departments	27,456 1 7	417 7 5	27,873 9 0
Stationery and Printing	102,512 16 9	3,305 4 0	105,818 0 9
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	16,512 18 10	1,723 7 5	18,236 6 3
Irrigation: Minor Works	185 8 4	67 9 11	252 18 3
Other Public Works:			
Civil Works	22,966 5 5	2,488 12 3	25,520 12 6
Ditto New Capital at Delhi	63 7 4	2 7 6	
Military Services:			
Army-Effective:			
Clothing	89,210 17 5	1,227 0 6	
Ordnance and Miscellaneous	469,238 11 8	10,242 4 9	
Arms Traffic in the Persian Gulf	8,899 8 4	9,672 16 1	756,362 12 9
Medical	90,936 15 6	3,563 17 3	
Military Farms	10,867 17 2	602 3 7	
Supply and Transport	59,259 9 1	2,641 11 5	
Marine:			
Coal	3,604 3 9	4,201 7 2	83,597 19 0
Miscellaneous	71,948 9 2	3,843 18 11	
Military Works	28,025 11 9	3,363 14 7	35,704 11 11
Ditto New Capital at Delhi	3,953 12 0	381 13 7	
Special Defence Works (1902)	8,941 14 3	318 2 2	9,259 16 5
£	1,381,632 3 10	60,333 11 3	1,441,965 15 1
Expenditure not charged to Revenue:			
State Railways:			
Eastern Bengal Railway	581,897 9 1	29,751 9 10	
Ditto (Sara Bridge)	89,344 4 4	16,247 11 4	2,400,269 3 0
North-Western Railway	1,361,712 9 7	87,938 4 8	
Oude and Rohilkund Railway	224,277 19 0	9,099 15 2	
Irrigation Works	40,936 7 10	4,497 0 3	45,433 8 1
Initial expenditure on the New Capital at Delhi	45,584 15 10	2,214 0 1	47,798 15 11
Remittance Account:			
Stores chargeable to Provincial and Local Funds and to Native States:			
Railway Stores	40,935 16 5	4,757 14 10	308,682 17 7
Other Stores	233,622 7 9	29,366 18 7	
Twante Canal Project	1,381 9 0	0 9 9	1,381 18 9
Nickel, &c., supplied for Coinage	6,690 14 6	387 6 6	7,078 1 0
Stores supplied for War Purposes:			
Clothing	24,851 8 0	166 15 6	
Ordnance and Miscellaneous	2,598 9 5	31 5 4	
Supply and Transport	8,617 1 5	531 3 3	39,247 7 8
Military Works	570 8 0	53 4 11	
Territorial Forces in India	—	56 18 0	
Miscellaneous	1,623 9 8	147 4 2	
TOTAL £	4,046,276 13 8	245,580 13 5	4,291,857 7 1

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

19th August 1915.

WALTER BADOCK,
Accountant-General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1914 to 31st March 1915.

	£	s.	d.
1. Capital Charges of the Service	—		
2. Salaries of Establishments in England and India	4,048	9	11
3. Hire and Fittings of Transports	52,776	13	4
4. Coal	3,060	9	0
5. Mess of Officers	9,748	9	6
6. Provisions and Stores for Troops and Horses	5,391	4	7
7. Miscellaneous Charges	1,442	3	11
8. Suez Canal Transit Charges	8,194	17	2
9. Miscellaneous Expenses	128	10	1
10. Conveyance in other than Indian Troop Service Transports	41	9	9
11. Repayments on account of Passages	485	5	0
	85,317	12	3

Deduct—	£	s.	d.			
Receipts from the Imperial Government for employment of the Transports, and for Passages of Officers, &c., on Imperial Service, &c.	365	15	0			
Recoveries on account of the Messing of Officers, &c., and Victualling of non-entitled 3rd Class Passengers	95	1	0			
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for losses and damage of Stores	326	17	0			
Recoveries on account of furlough passages granted on payment, &c.	178	18	8			
				966	11	8
			£	84,351	0	7
Add—Transactions through the Troop Service Accounts for "Other Services"			-	10	1	1
			£	84,361	1	8

Net Expenditure in England as shown in the Home Accounts :—	£	s.	d.				
Disbursements (page 17)	85,205	11	1				
Receipts (page 16)	935	12	4				
				84,269	18	9	
Net Expenditure in India, as shown in the Finance and Revenue Accounts :—							
Disbursements (page 245, Rs. 3,052)	*—203*	*11*	*7*				
Receipts (page 225, Rs. 4,422)	*—294*	*14*	*6*				
				91	2	11	
			£	84,361	1	8	

ADMIRALTY, 27th March 1916.

GRAEME THOMSON,
Director of Transports.

No. 6—COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1914–15. Budget Estimate, March 1914.	1914–15. Account.	Increase.	Decrease.	
	£	£	£	£	
REVENUE.					
INTEREST:					
Interest realized from investment of Cash Balance, &c.	207,500	103,918	—	103,582	1
Paper Currency Reserve Investment: Interest	78,200	78,211	11	—	
POSTS AND TELEGRAPHS:					
Indo-European Telegraph:					
Message Revenue	5,000	7,220	2,220	—	2
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line	—	2,650	2,650	—	3
Posts:					
Postal arrangement with the Lords of His Majesty's Treasury	—	30,000	30,000	—	4
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance	700	633	—	67	
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:					
Sale proceeds of books, maps, &c.	900	624	—	276	
SUPERANNUATION ALLOWANCES AND PENSIONS:					
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	11,200	10,873	—	327	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	29,600	27,661	—	1,939	5
Subscriptions towards Indian Civil Service Family Pensions	18,000	10,537	—	7,463	6
MISCELLANEOUS:					
Receipt on account of Diplomatic and Consular Establishments in Persia, miscellaneous receipts connected with the supply of Stores to India, and sundry items	13,000	14,814	1,814	—	7
RAILWAY REVENUE ACCOUNT:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company	200	230	30	—	
Bengal-Nagpur Railway: Interest, &c., on Government holding	200	194	—	6	
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits	5,000	4,897	—	103	
Southern Punjab Railway Ditto ditto	42,400	42,398	—	2	
MILITARY SERVICES:					
ARMY—EFFECTIVE:					
Contribution by the Imperial Government in respect of					
Cost of the Transport of Troops	130,000	130,000	—	—	
Military Charges for Aden	100,000	100,000	—	—	
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	44,000	60,000	16,000	—	8
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; receipts on account of the consolidated clothing allowances of British soldiers and on account of the Indian Troop Service; proceeds of sales of unserviceable stores, &c.	39,600	20,187	—	19,413	9
ARMY—NON-EFFECTIVE:					
Subscriptions towards Indian Military Service Family Pensions	38,000	37,695	—	305	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (Carried forward) £	763,500	682,742			

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1914–15.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The sums available for investment were much smaller than was estimated. The receipts for interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government were also 13,244*l.* less than the amount included in the Budget Estimate.

2 The Account includes 4,683*l.* from the Eastern Telegraph Company in respect of Traffic Balances owing to the War. On the other hand, the receipt from the Ottoman Government was less owing to the falling off in the Traffic *vid* Turkey.

3 The incidence of the cost of the reconstruction of the Arabistan Telegraph line was not settled when the Budget Estimate was prepared.

4 The Account represents an advance in respect of the amount recoverable for three years to 31st January 1915 under the Morley Award as applied to the whole of the Eastern Mail Service.

5 } Mainly due to the recall of Officers to duty owing to the War.
6 }

7 Mainly due to an increase of 1,633*l.* in the receipt on account of Diplomatic and Consular Services in Persia

8 Due, in part, to the advances by Army Paymasters in the Colonies, which are set off against the receipts in this country in respect of the Capitation Rate, being less than was expected when the Budget Estimate was framed, and, in part, to an anticipated increased charge to the War Office owing to reliefs taking place.

9 There was a decrease of 12,061*l.* in receipts on account of the Indian Troop Service owing to the cancellation of the programme of reliefs and to the postponement to 1915–16 of receipts estimated to fall in 1914–15; there was also a decrease of 5,061*l.* in the value of articles in the possession of Regiments on their transfer to the British Establishment, and there were small decreases under other sub-heads.

No. 6—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1914–15. Budget Estimate, March 1914.	1914–15. Account.	Increase.	Decrease.	
	£	£	£	£	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (Brought forward)	763,500	682,742			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES.					
ON ACCOUNT OF SUBSCRIBED CAPITAL	3,180,900	1,557,336	—	1,623,564	1
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS	2,400	20,407	18,007	—	2
	3,183,300	1,577,743			
DEBT.					
PERMANENT DEBT INCURRED:					
India 3½ per cent. Stock: Proceeds of Loan of 5,000,000*l.*	4,635,000	—	—	4,635,000	3
TEMPORARY DEBT INCURRED:					
Temporary Loans on security of India Bills	—	7,000,000	7,000,000	—	4
	4,635,000	7,000,000			
DEPOSITS AND ADVANCES.					
REPAYMENT OF ADVANCES:					
Repayment by the War Office of Expenditure in England in connection with Expeditionary Forces:—					
To Europe	—	55,431	55,431	—	5
To East Africa	—	1,073	1,073	—	6
To Mesopotamia	—	657	657	—	7
To Egypt	—	309	309	—	8
Hospital Ships	—	365,344	365,344	—	9
Transports chartered in England employed in conveying Imperial Troops	—	181,194	181,194	—	10
Pay, &c., of Indian Army Officers lent for duty on the Home Establishment	—	86,899	86,899	—	11
Miscellaneous War Services	—	3,737	3,737	—	12
Repayment by the Imperial Government of Expenditure in England in connection with					
Additional troops lent for service at Hong Kong in 1912	2,000	—	—	2,000	13
Pay of Second Lieutenants on appointment to the Indian Army	1,000	222	—	778	14
Stores taken over by the War Office	—	7,270	7,270	—	15
Portion of expenditure in England in connection with					
Persian Gulf Radio Offices	3,000	—	—	3,000	16
Lighting and buoying the Persian Gulf	10,000	18,415	8,415	—	17
Troops lent for service in Persia	300	42	—	258	18
Compensation to Muscat Arms dealers	32,200	32,161	—	39	
Defence Works at Aden	6,000	—	—	6,000	19
Turco-Persian Frontier Commission	—	1,272	1,272	—	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt	—	141,858	141,858	—	20
Expenditure in connection with the Hospital for Indian Troops (on behalf of the Committee of the Indian Soldiers' Fund)	—	3,414	3,414	—	21
Advances to Indian Students	—	35	35	—	
GOLD STANDARD RESERVE:					
Bills of Exchange and Telegraphic Transfers appropriated	—	600,172	600,172	—	22
British and Colonial Government and other Securities sold or paid off	8,291,700	5,483,238	—	2,808,462	23
Withdrawal of Gold from deposit at the Bank of England	—	3,450,000	3,450,000	—	24
Dividends on Investments and Discount on Treasury Bills, &c.	520,500	487,970	—	32,530	25
MISCELLANEOUS DEPOSITS:					
War 1914:					
Receipt from the Maharaja Sindhia of Gwalior for the purchase of binoculars	—	1,500	1,500	—	26
Sundry items	—	480	480	—	27
Receipts in respect of the Currie Scholarship and the Norman Memorial Fund	—	52	52	—	
Receipts in respect of passages of Indian Students	—	2,189	2,189	—	28
	8,866,700	10,924,934			
Carried forward £	17,448,500	20,185,419			

of the Home Treasury of the Government of *India*, for the Year 1914–15—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget Estimate provided for the renewal or replacement by fresh Capital of 2,630,900*l*. Debentures of the Assam-Bengal, Bengal-Nagpur, and Madras and Southern Mahratta Railway Companies, maturing within the year, and for the receipt of 550,000*l*. in respect of an issue by the Bengal-Nagpur Railway Company of 2,000,000*l*. Debenture Stock in January 1914. All the Debentures were renewed. The receipt in respect of the issue of Debenture Stock by the Bengal-Nagpur Railway Company was, however, 8,586*l*. more than the Estimate, and the Company also issued 1,000,000*l* Debentures which produced 998,750*l*.
2	Mainly due to an exceptional receipt from the Burma Railways Company in respect of rails sold in Burma.
3	No India Stock Loan was issued during the year, and there was only a small demand for Bills of Exchange and Telegraphic Transfers on India. India Sterling Bills for 7,000,000*l*. were, therefore, issued:—3,750,000*l*. for general purposes and 3,250,000*l*. for railway construction.
4	
5	Special transactions arising out of the War.
6	
7	
8	
9	
10	
11	
12	
13	Due to cancellation of leave owing to the War.
14	A recovery which was estimated to fall in 1914–15 was effected in April 1915.
15	The Account represents the part repayment by the War Office in respect of Stores intended to be shipped to India but taken over on the outbreak of war.
16	The Budget Estimate provided for the recovery of sums which it was expected would be paid during 1914–15. The erection of the Radio Offices was postponed.
17	The Budget Estimate provided for the recovery of sums which it was expected would be paid during 1914–15. But owing to the transfer of expenditure from 1913–14 to 1914–15, these sums were greater than was estimated.
18	Due to cancellation of leave.
19	The recovery of the amount due on this account was postponed.
20	Special transactions arising out of the War.
21	
22	The appropriation was made in order to repay within the year the temporary loan from Home Treasury Balances to meet reverse Bills and Transfers.
23	The Budget Estimate provided for short-dated securities maturing twice within the year. The decrease is mainly due to the appropriation of the proceeds of these Securities to meet reverse Bills and Transfers. (*See* Payment side.)
24	The gold was withdrawn to meet, in part, reverse Bills and Transfers.
25	Due mainly to the non-replacement of six-months' Bills. (*See* Note No. 23).
26	Exceptional receipts.
27	
28	These transactions could not be foreseen when the Budget Estimate was prepared.

No. 6—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1914-15. Budget Estimate, March 1914.	1914-15. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	17,448,500	20,185,419			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Advances by the War Office in respect of Expenditure incurred in India in connection with Expeditionary Forces:—					
To Europe	—	4,185,145	4,185,145	—	1
To East Africa	—	865,281	865,281	—	2
To Mesopotamia	—	1,422,128	1,422,128	—	3
To Egypt	—	950,532	950,532	—	4
Despatch of 17th Indian Infantry Regiment to Mauritius	—	10,315	10,315	—	5
Unallocated to a particular Force	—	1,533,131	1,533,131	—	6
War Services unallocated to Expeditionary Forces	—	262,904	262,904	—	7
Repayments by His Majesty's Treasury and other Public Departments in respect of Expenditure incurred in India in connection with					
Indian Force in North China	15,000	6,850	—	8,150	8
Additional troops lent for service at Hong Kong in 1912	28,000	—	—	28,000	9
Portion of expenditure incurred in India in connection with					
Lighting and buoying the Persian Gulf	10,700	12,237	1,537	—	
Surveying the Persian Gulf	2,000	—	—	2,000	10
Troops lent for service in Persia	20,000	4,251	—	15,749	11
Turco-Persian Frontier Commission	—	9,484	9,484	—	12
Defence Works at Aden	20,000	—	—	20,000	13
Postal and Money Order transactions (receipts in excess of payments)	1,090,000	522,626	—	567 374	14
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	332,000	534,019	202,019	—	15
Estates remitted from India by Administrators-General by means of Bills on London	34,000	50,587	16,587	—	16
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	800	1,478	678	—	17
Bombay Baroda and Central India Railway Company: Repayment, under Clause 17 of their Contract, of Capital Advances by the Secretary of State	—	30,000	30,000	—	18
Transfer fees and miscellaneous refunds	1,000	881	—	119	
East Indian Railway Company: Transfer fees and miscellaneous refunds	2,000	28,305	26,305	—	19
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	1,600	1,519	—	81	
South Indian Railway Company: On account of Capital	1,250,000	2,295,244	1,045,244	—	20
Transfer fees and miscellaneous refunds	1,200	3,151	1,951	—	21
Miscellaneous receipts	10,000	80,310	70,310	—	22
Gold sent from India to Egypt and France	—	604,754	604,754	—	23
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India	—	1,000,000	1,000,000	—	24
Bills of Exchange and Telegraphic Transfers on India (*See also* under Gold Standard Reserve)	20,000,000	7,147,940	—	12,852,060	25
	22,818,300	21,563,072			
TOTAL RECEIPTS £	40,266,800	41,748,491			

of the Home Treasury of the Government of *India*, for the Year ending 1914–15—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1 2 3 4 5 6 7	Special transactions arising out of the War.
8	The earlier accounts received for 1914–15 showed a considerable reduction in the payments compared with the previous year. It was deemed desirable, therefore, to ask for a smaller advance from the Imperial Government than appeared probable when the Budget Estimate was prepared.
9	It was anticipated that a separate receipt on account of the Sea Transport of Troops on return to India would occur in 1914–15, but any amount due on this account will now be included in the general charge for hire of transports in connection with the War.
10	An advance on this account was made by the Imperial Government in April 1915.
11	Due to the movement of troops consequent on the outbreak of war.
12	Information as to the cost of the Commission was not available when the Budget Estimate was prepared.
13	The recovery of the amount due on this account was postponed.
14	Mainly due to the decrease in Money Orders issued in the Colonies owing to the War.
15	There was an increase of 44,200*l.* in the receipts on account of African Protectorates, and of 191,484*l.* in respect of supplies to His Majesty's Ships. On the other hand, there was a decrease of 46,872*l.* in the receipts on account of Emigration of Coolies. There were also variations under other sub-heads.
16	The Budget Estimate was based on the average of previous years. The Account includes remittances in respect of a large Estate.
17	Mainly due to exceptional receipts from underwriters in respect of Stores lost in transit to India.
18	Exceptional receipt.
19	Due to refund of amounts issued to the Company for payment to foreign firms, and to recoveries in respect of insured stores per "Clan Grant" which was sunk by the German cruiser "Emden."
20	The Budget Estimate represented 750,000*l.* in respect of a contemplated issue, which did not take place, of new 3½ per cent. Capital, and 500,000*l.* as the replacement by fresh Capital of Debentures maturing. The Debentures were renewed, and the Account represents the amount received for the issue of 2,318,248*l.* new 4 per cent. Debenture Stock.
21	Due to exceptional receipts from underwriters in respect of Stores lost in transit to India.
22	The Account includes 20,966*l.* in respect of the sale proceeds of opium, and other exceptional receipts.
23	Exceptional receipt.
24	The amount was withdrawn in view of the falling off in the demand for Bills and Transfers on India.
25	Due to (*a*) the absence of a market for Council drafts owing to the adverse trade and monetary conditions created by the War, and (*b*) the inability of the Government of India to meet the Secretary of State's drawings owing to the severe depletion of their balances by heavy withdrawals of Savings Bank deposits in and after August 1914, by heavy unforeseen military expenditure in India caused by the War, and by the falling off in revenue, especially under Railways and Customs.

No. 6—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS.	1914–15. Budget Estimate, March 1914	Account.	Increase.	Decrease.	
EXPENDITURE.	£	£	£	£	
LAND REVENUE:					
Law Charges in connection with Appeals from India	1,200	1,386	186	—	
Stores for India	100	255	155	—	1
OPIUM:					
Sundry items	200	159	—	41	
Stores for India	300	111	—	189	2
SALT:					
Sundry items	—	47	47	—	
Stores for India	900	1,645	745	—	3
STAMPS: Stores for India	80,700	56,133	—	24,567	4
EXCISE:					
Sundry items	—	73	73	—	
Stores for India	—	266	266	—	5
CUSTOMS: Stores for India	300	624	324	—	6
FOREST:					
Expenses in connection with and Allowances to Probationers for the Department, &c.	3,900	3,525	—	375	
Stores for India	1,300	520	—	780	7
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,148,400	2,181,438	33,038	—	8
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	76,600	64,786	—	11,814	9
POSTS AND TELEGRAPHS:					
Indo-European Telegraph:					
Payments in respect of Revenue	31,800	−21,846	—	53,646	10
Other Payments	15,000	15,731	731	—	11
Posts:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	30,000	54,588	24,588	—	12
Absentee allowances	—	3,618	3,618	—	13
Stores for India	2,000	1,830	—	170	
Telegraphs:					
Erection in India of a wireless telegraph station of the Imperial Chain	40,900	200	—	40,700	14
Absentee Allowances and contingent expenses	8,500	11,351	2,851	—	15
Stores for India	152,200	143,676	—	8,524	16
MINT:					
Sundry items	200	45	—	155	
Stores for India	7,200	9,359	2,159	—	17
GENERAL ADMINISTRATION:					
Home Establishment, &c.	269,700	268,486	—	1,214	18
Payments on account of Administration in India	8,600	6,412	—	2,188	19
Stores for India	126,000	133,092	7,092	—	20
LAW AND JUSTICE:					
Sundry items	1,000	809	—	191	
Stores for India	200	450	250	—	21
POLICE: Passage of Assistant Superintendents on appointment, &c.	1,300	1,205	—	95	
PORTS AND PILOTAGE: Sundry items	100	1	—	99	
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.	10,000	10,320	320	—	
ECCLESIASTICAL: Passage, &c., of Chaplains on appointment	300	413	113	—	
MEDICAL:					
Maintenance of Lunatics	1,700	1,356	—	344	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.	9,600	4,984	—	4,616	22
Carried forward £	3,030,200	2,957,048			

of the Home Treasury of the Government of *India*, for the Year 1914-15—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The demands were greater than was indicated in the forecasts received from India.
2	The demands were less than was indicated in the forecasts received from India.
3	Due to payments which it was expected would have been made in 1913-14.
4	Mainly due to a recovery consequent on a revision of the contract for stamps as from 1st January 1913.
5, 6	The demands were greater than was indicated in the forecasts received from India.
7	The demands were less than was indicated in the forecasts received from India.
8	The Account includes 232,268*l.* in respect of the discount on 4,500,000*l.* twelve months' and 2,500,000*l.* six months' India Sterling Bills. On the other hand, the Budget Estimate included 131,200*l.* for three quarters' interest on a contemplated issue, which did not take place, of 5,000,000*l.* India 3½ per cent. Stock, and the amounts transferred to "State Railways—Interest on Debt," and to "Irrigation : Major Works—Interest on Debt," were respectively 63,597*l.* (67,888*l.* on non-specific debt—4,291*l.* Indian Midland Railway), and 4,479*l.* more than was estimated. (*See* explanations under those heads.)
9	The Budget Estimate included payments in respect of a Sinking Fund to be created in connection with an estimated Loan of 5,000,000*l.* India 3½ per cent. Stock which was not issued.
10	Due to the diversion of traffic owing to the War.
11	There was an increase of about 3,500*l.* in the demands for Stores. On the other hand, the sum of 3,000*l.* included in the Budget Estimate in respect of the Indian moiety of the cost of erecting Radio Offices in the Persian Gulf was not spent.
12	The revision of the incidence of the subsidy between the various administrations concerned did not take effect during the year, as was anticipated.
13	The payments on this account were included in the Budget Estimate under "Civil Furlough and Absentee Allowances."
14	Due to the postponement of the erection of the Station.
15	Due to an increase in Absentee Allowances.
16	Due to the postponement of payments to 1915-16.
17	The demands were greater than was indicated in the forecasts received from India.
18	There was a decrease of 6,656*l.* under Management of Debt, mainly owing to the contemplated issue of an India Stock Loan not taking place, and there were small decreases under several other sub-heads. On the other hand, there was an increase of 2,572*l.* under Salaries, and of 3,385*l.* under Telegrams to India.
19	Mainly due to an expected payment for a new edition of Moore's "Family Medicine for India" not falling within the year.
20	Mainly due to a special payment for Currency Notes in March 1915 which would in the usual course have been made in 1915-16.
21	The demands were greater than was indicated in the forecasts received from India.
22	The payment to the Committee for Plague Investigation in India was 4,000*l.* less than the amount included in the Budget Estimate, and there was a decrease in the payments to Officers on Study Leave.

No. 6—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1914–15. Budget Estimate, March 1914.	Account.	Increase.	Decrease.	
EXPENDITURE—*continued.*					
	£	£	£	£	
Brought forward	3,030,200	2,957,048			
POLITICAL:					
Sundry items	4,600	5,918	1,318	—	1
Stores for India	10,500	18,057	7,557	—	2
AGRICULTURE: Sundry items	2,500	2,631	131	—	
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:					
Sundry items	7,800	6,941	—	859	3
Stores for India	30,600	27,874	—	2,726	4
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	9,900	9,870	—	30	
Members of the Bengal Nizamut Family	700	680	—	20	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	432,000	359,838	—	72,162	5
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	674,000	684,428	10,428	—	6
Indian Civil, Military, and Medical Funds, &c.	1,359,000	1,356,149	—	2,851	7
Indian Civil Service Family Pensions	26,000	25,078	—	922	8
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	7,600	7,589	—	11	9
Stores for India	86,200	105,818	19,618	—	
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	30,700	38,616	7,916	—	10
Miscellaneous Charges connected with the supply of Stores to India	50,000	89,498	39,498	—	11
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Irrigation Works: Stores for India	35,700	18,236	—	17,464	12
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
Bombay Baroda and Central India Railway	385,100	385,084	—	16	
East Indian Railway	355,200	355,110	—	90	
Eastern Bengal Railway (including Bengal Central Railway)	45,200	45,194	—	6	
Great Indian Peninsula Railway	206,000	205,954	—	46	
Indian Midland Railway	95,600	91,309	—	4,291	13
Madras Railway	60,100	60,134	34	—	
Madras and Southern Mahratta Railway	64,800	64,816	16	—	
Oude and Rohilkund Railway	318,500	318,512	12	—	
Scinde Punjab and Delhi Railway	127,800	127,759	—	41	
South Indian Railway	146,600	146,635	35	—	
Interest on Capital Outlay not charged to Revenue	1,752,600	1,820,488	67,888	—	
Oude and Rohilkund Railway Discount Sinking Fund	4,100	4,055	—	45	14
State Railways—Annuities in purchase of Railways:					
East Indian Railway	1,112,500	1,112,541	41	—	
Eastern Bengal Railway	117,000	116,953	—	47	
Great Indian Peninsula Railway	1,268,500	1,268,514	14	—	
Madras Railway	488,400	488,381	—	19	
Scinde Punjab and Delhi Railway	371,300	371,276	—	24	
State Railways—Sinking Funds:					
East Indian Railway	118,000	118,095	95	—	
Eastern Bengal Railway	8,800	8,813	13	—	
Scinde Punjab and Delhi Railway	72,600	72,646	46	—	
State Railways—Interest chargeable against Companies on Advances:					
Great Indian Peninsula Railway	81,200	81,250	50	—	
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	99,200	97,817	—	1,383	15
Bengal-Nagpur Railway	385,300	404,387	19,087	—	16
Bombay Baroda and Central India Railway	95,000	95,000	—	—	
Burma Railways	112,500	112,500	—	—	
East Indian Railway	485,000	485,000	—	—	
Great Indian Peninsula Railway	199,700	199,750	50	—	
Madras and Southern Mahratta Railway	403,900	403,700	—	200	17
South Indian Railway	101,000	134,215	33,215	—	18
Carried forward	£ 14,879,500	14,910,157			

of the Home Treasury of the Government of *India*, for the Year 1914-15—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Mainly due to expenditure arising out of the Turco-Persian Frontier Commission for which no provision was made in the Budget Estimate.
2	Due to payments, which it was expected would have been made in 1913-14, for stores required for lighting and buoying the Persian Gulf, the Indian moiety of which is included under this head.
3	Mainly due to a decrease in the payments in connection with the Literary Grant.
4	The demands were less than was indicated in the forecasts received from India.
5	Due to the recall of Officers to duty owing to the War. The Budget Estimate, moreover, included payments which in the Account appear under " Posts."
6	There was an increase of 18,809*l.* in the payments in respect of pensions of Officers of the Uncovenanted Service partly owing to commutations of pensions. On the other hand, there was a decrease of 4,726*l.* in Home Service Pensions and there were also decreases under other sub-heads.
7	The payments under Military and Medical Funds decreased more rapidly than was expected.
8	The payments did not increase as was expected.
9	The demands were greater than was indicated in the forecasts received from India.
10	The account includes 9,171*l.* for passages to India of Civil Officers recalled to duty prior to the expiration of their leave On the other hand, there were decreases under other sub-heads.
11	There was an increase of 9,465*l.* in refunds to Contractors of fines incurred in providing stores, and the Account includes 31,157*l.* for Marine Insurance owing to the War in respect of stores chargeable to Revenue heads, but there was a net decrease of 1,124*l.* in the payments for commission on freight, lighterage, and other miscellaneous charges.
12	The demands were less than was indicated in the forecasts received from India.
13	The Budget Estimate included 85 days' interest on India 3½ per cent. Stock, which it was estimated would be necessary to raise to redeem 500,000*l.* India Bonds, part of amount issued in October 1910, to discharge liabilities of the Company taken over on purchase of the Undertaking. As no Permanent Debt was raised during the year, the Bonds were treated as having been discharged out of Treasury Balances and their proceeds, 496,992*l.* 2*s.* 2*d.*, added to State Outlay in India for adjustment of interest there.
14	The Budget Estimate represented one year's interest at 3·2770 per cent. (the estimated rate for 1913-14) on 53,480,373*l.* (49,126,073*l.* the total expenditure to 31st March 1913 + 3,033,600*l.* the Revised Estimate for 1913-14 + 1,320,700*l.* moiety of the Budget Estimate for 1914-15). The Account is one year's interest at 3·4132 per cent. (the ascertained rate for 1914-15) on 53,336,690*l.* (52,124,660*l.* the total expenditure to 31st March 1914 + 1,212,030*l.* moiety of the actual expenditure during 1914-15).
15	Due to the renewal of Debentures at lower rates of Interest than was estimated.
16	Of the increase 17,500*l.* represents one-half year's interest on 1,000,000*l.* 3½ per cent. Debentures, the issue of which was not provided for in the Budget Estimate, and 2,500*l.* was due to renewal of Debentures at higher rates of interest than was estimated. On the other hand, certain Debentures were renewed at a lower rate of interest than was expected.
17	Due to the renewal of Debentures at a lower rate of interest than was estimated.
18	The Budget Estimate included 13,100*l.* in respect of a half-year's interest on a contemplated issue, which did not take place, of 750,000*l.* new 3½ per cent. Capital. The Account includes 46,365*l.* for a half-year's interest on 2,318,248*l.* new 4 per cent. Debenture Stock.

No. 6—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1914–15. Budget Estimate, March 1914.	1914–15. Account.	Increase.	Decrease.	
EXPENDITURE—*continued.*					
	£	£	£	£	
Brought forward	14,879,500	14,910,157			
IRRIGATION:					
MAJOR WORKS:					
Interest on Debt: Interest on Capital Outlay not charged to Revenue	120,900	125,379	4,479	—	1
MINOR WORKS: Stores for India	—	253	253	—	2
OTHER PUBLIC WORKS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Furlough Pay and Allowances of Officers in the Public Works Department	77,000	59,211	—	17,789	3
Sundry items	2,500	3,007	507	—	
Stores for India	2,700	25,455	22,755	—	4
Ditto New Capital at Delhi		66	66	—	
MILITARY SERVICES:					
ARMY—EFFECTIVE:					
Payments to War Office in respect of British Forces serving in India	920,000	930,620	10,620	—	5
Furlough Allowances and Pay during Voyage of British Forces serving in India	139,000	78,603	—	60,397	6
Consolidated Clothing Allowances of British Soldiers	16,000	24,700	8,700	—	7
Furlough Allowances of Officers of the Indian Service	365,000	265,259	—	99,741	8
Indian Troop Service	322,000	85,206	—	236,794	9
Passage of Officers and others not charged to Indian Troop Service	5,000	23,551	18,551	—	10
Purchase of Horses and Mules	3,000	15,122	12,122	—	11
Arms Traffic in the Persian Gulf	64,000	67,032	3,032	—	12
Indian Volunteer Ambulance Corps	—	1,119	1,119	—	13
Miscellaneous	36,100	35,917	—	183	
Stores for India:					
Clothing	60,000	90,438	30,438	—	14
Ordnance and Miscellaneous	693,000	479,481	—	213,519	15
Arms Traffic in the Persian Gulf	50,000	18,572	—	31,428	16
Medical	99,900	94,501	—	5,399	17
Military Farms	11,000	11,470	470	—	18
Supply and Transport	57,500	61,901	4,401	—	19
Stores taken to India with Troops:					
Clothing	12,100	15,228	3,128	—	20
Ordnance and Miscellaneous	17,000	2,026	—	14,974	21
ARMY—NON-EFFECTIVE:					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	945,000	946,073	1,073	—	
Pay of Non-effective Colonels of Royal Artillery	5,000	5,624	624	—	
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,405,000	1,374,339	—	30,661	22
Miscellaneous Pensions, &c.	93,000	111,222	18,222	—	23
Indian Military Service Family Pensions	84,000	84,711	711	—	24
MARINE—EFFECTIVE:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,100	100,034	—	66	
Royal Indian Marine Furlough Pay	10,000	6,273	—	3,727	25
Sundry items	2,000	1,399	—	601	26
Stores for India	128,500	83,598	—	44,902	27
MARINE—NON-EFFECTIVE:					
Royal Indian Marine Retired Pay	27,000	24,069	—	2,931	28
Indian Navy Retired Pay	2,500	2,018	—	482	29
MILITARY WORKS:					
Stores for India	24,000	31,369	7,369	—	30
Ditto New Capital at Delhi		4,335	4,335	—	31
SPECIAL DEFENCES (1902): Stores for India	15,200	9,260	—	5,940	32
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forwd)	£20,794,500	20,208,598			

of the Home Treasury of the Government of *India*, for the Year 1914–15—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget Estimate represented one year's interest at 3·2770 per cent. (the estimated rate for 1913–14) on 3,690,041*l*. (3,591,841*l*. the total expenditure to 31st March 1913 + 74,700*l*. the Revised Estimate for 1913–14 + 23,500*l*. moiety of the Budget Estimate for 1914–15). The Account is one year's interest at 3·4132 per cent. (the ascertained rate for 1914–15) on 3,673,353*l*. (3,650,636*l*. the actual expenditure to 31st March 1914 + 22,717*l*. moiety of the expenditure for 1914–15).
2	No forecast was received from India. The Account represents payments in respect of indents received during the year.
3	Due to the recall of Officers to duty owing to the War.
4	The demands were greater than was indicated in the forecasts received from India.
5	The War Office estimate of the amount due for the year proved to be higher than was expected.
6 8	Due to the recall of Officers and others to duty.
7	The Budget Estimate was framed in respect of services during the ordinary Trooping season of 1914–15, whereas the programme of reliefs was cancelled. The Account represents advances to the War Office to meet additional liabilities for five years to 31st March 1914.
9	The Account represents balance payments for the Trooping season of 1913–14, and the cost of hired Transports engaged, on the outbreak of war, to convey to India Officers recalled to duty.
10	Due to the recall of Officers to duty.
11	The Account includes 12,000*l*. for the purchase of mules for which no provision was made in the Budget Estimate.
12	The Account includes 21,032*l*. for compensation to Muscat arms dealers, which it was expected would have been paid in March 1914. On the other hand, the payment in respect of the contribution to the cost of His Majesty's Ships employed in the suppression of the Arms Traffic in the Persian Gulf was 18,000*l*. less than was estimated.
13	Exceptional expenditure.
14	The demands were greater than was indicated in the forecasts received from India.
15	Due to expenditure on Schedule Measures being in abeyance, and to the postponement of payments to 1915–16.
16 17	The demands were less than was indicated in the forecasts received from India.
18	Due to an increase in the cost of Stores.
19	The demands were greater than was indicated in the forecasts received from India.
20	*See* Note No. 7.
21	Due to the cancellation of the programme of reliefs for 1914–15.
22	The Budget Estimate did not make a sufficient allowance for the decrease in Colonels' Allowances.
23	The Account includes 14,387*l*. for gratuities to, and also payments on account of special pensions granted to, the widows and families of Officers killed in action.
24	Due to payments on account of Pensions to the widows and families of Officers who died on active service.
25 26	Due to the recall of Officers to duty.
27	Due to the postponement of expenditure to 1915–16.
28	The payments did not increase as was estimated.
29	The payments decreased more rapidly than was anticipated.
30 31	The demands were greater than was indicated in the forecasts received from India.
32	The demands were less than was indicated in the forecasts received from India.

No. 6—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1914–15. Budget Estimate, March 1914.	1914–15. Account.	Increase.	Decrease.	
	£	£	£	£	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	20,794,500	20,208,598			
EXPENDITURE NOT CHARGED TO REVENUE.					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:					
STATE RAILWAYS:					
Stores for India:					
Eastern Bengal Railway	1,093,300	611,649	—	481,651	1
Ditto Sara Bridge	13,400	105,592	92,192	—	2
North-Western Railway	1,295,300	1,449,651	154,351	—	3
Oude and Rohilkund Railway	224,400	233,377	8,977	—	4
Other Payments	15,000	16,043	1,043	—	
Burma Railways Company for construction of State Extensions	—	7,747	7,747	—	5
IRRIGATION WORKS:					
Stores for India	47,000	45,434	—	1,566	6
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:					
Stores for India	77,000	47,799	—	29,201	7
Miscellaneous expenditure	25,000	13,110	—	11,890	8
	2,790,400	2,530,402			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.					
FOR DISCHARGE OF DEBENTURES	2,630,900	—	—	2,630,900	9
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.	1,514,600	1,533,699	19,099	—	10
	4,145,500	1,533,699			
DEBT.					
PERMANENT DEBT DISCHARGED:					
India Bonds	500,000	500,000	—	—	
Carried forward £	28,230,400	24,772,699			

of the Home Treasury of the Government of *India*, for the Year 1914–15—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1 2 3 4	The net decrease was due in part to modifications in the English grant, and in part to the instructions issued at the outbreak of the war with regard to the letting of indents.
5	Due to expenditure which it was expected would have fallen in 1913–14.
6	Due to the postponement of payments to 1915–16.
7 8	The payments were less than was indicated in the forecasts received from India.
9	All the Debentures were renewed instead of being paid off and replaced by fresh Capital.
10	The increase was mainly due to transfers from the Indian to the English grant.

No. 6—COMPARISON of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1914-15. Budget Estimate. March 1914.	1914-15. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	28,230,400	24,772,699			
DEPOSITS AND ADVANCES.					
ADVANCES REPAYABLE:					
Recoverable from the War Office:					
Expenditure in England in connection with Expeditionary Forces:					
To Europe	—	55,431	55,431	—	1
To East Africa	—	1,073	1,073	—	2
To Mesopotamia	—	657	657	—	3
To Egypt	—	309	309	—	4
Hospital Ships	—	365,344	365,344	—	5
Transports chartered in England employed in conveying Imperial troops	—	181,194	181,194	—	6
Pay, &c. of Indian Army Officers lent for duty on the Home Establishment	—	86,899	86,899	—	7
Miscellaneous War Services	—	3,737	3,737	—	8
Recoverable from the Imperial Government:					
Expenditure in England in connection with					
Pay, &c., of Indian Army Officers lent for duty with the Naval Division	—	913	913	—	9
Additional Troops lent for service at Hong Kong in 1912	2,000	1,629	—	371	
Pay of Second Lieutenants on appointment to the Indian Army	1,000	1,280	280	—	
Stores taken over by the War Office	—	22,663	22,663	—	10
Portion of Expenditure in England in connection with					
Persian Gulf Radio Offices	3,000	2	—	2,998	11
Lighting and buoying the Persian Gulf	10,000	18,198	8,198	—	12
Troops lent for service in Persia	300	42	—	258	13
Compensation to Muscat arms dealers	—	21,045	21,045	—	14
Defence Works at Aden	—	2,303	2,303	—	15
Advance to the Imperial Bank of Persia for the purposes of the Persian Government	—	25,000	25,000	—	16
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt	—	141,858	141,858	—	17
Expenditure in connection with the Hospital for Indian Troops and the Indian Soldiers' Fund (on behalf of the Committee of the Indian Soldiers' Fund)	—	4,381	4,381	—	18
Turco-Persian Frontier Commission	—	97	97	—	
Advances to Indian Students	—	65	65	—	
GOLD STANDARD RESERVE:					
Bills of Exchange and Telegraphic Transfers on London	—	8,707,000	8,707,000	—	19
Investments in British and Colonial Government and other Securities	8,278,200	949,898	—	7,328,302	20
Deposit of Gold at the Bank of England	530,000	380,000	—	150,000	21
Custody of Gold at the Bank of England	1,200	1,122	—	78	
MISCELLANEOUS DEPOSITS:					
War 1914:					
Sundry items	—	370	370	—	22
Payments in respect of the Currie Scholarship and the Norman Memorial Fund	—	52	52	—	
Passages of Indian Students	—	2,459	2,459	—	23
	8,825,700	10,975,021			
Carried forward £	37,056,100	35,747,720			

of the Home Treasury of the Government of *India*, for the Year 1914–15—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1 2 3 4 5 6 7 8 9	In respect of special transactions arising out of the War.
10	Exceptional transaction.
11	Due to the postponement of the erection of the Radio Offices.
12	The increase represents payments which it was expected would have been made in 1913-14.
13	Due to the cancellation of leave.
14	The Account represents a payment which it was expected would have been made in March 1914.
15	The Account mainly represents payments on Indents received in previous years.
16	It was not possible to estimate this expenditure when the Budget Estimate was prepared
17 18	Recoverable payments arising out of the War.
19	The demand for reverse Bills and Transfers could not be foreseen when the Budget Estimate was framed.
20	The Budget Estimate provided for the renewal of all Securities maturing within the year. Owing, however, to the demand for reverse Bills and Transfers, no investments were made after July 1914.
21	The Budget Estimate provided for the deposit of all dividends and discount received during the year. It proved necessary, however, to retain amounts falling due after July 1914 in order to meet reverse Bills and Transfers. On the other hand, before the outbreak of War, securities were sold from the proceeds of which 150,000*l.* was added to the deposit of Gold.
22 23	These transactions could not be foreseen when the Budget Estimate was prepared.

No. 6—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1914–15. Budget Estimate, March 1914.	1914–15. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	37,056,100	35,747,720			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Expenditure to be brought to charge in India in connection with Expeditionary Forces:—					
To Europe	—	365,655	365,655	—	1
To East Africa	—	3,398	3,398	—	2
To Mesopotamia	—	17,940	17,940	—	3
Despatch of 17th Indian Infantry Regiment to Mauritius	—	797	797	—	4
Transports chartered in India employed in conveying Imperial Troops	—	27,543	27,543	—	5
Purchase of Mules for war purposes	—	90,529	90,529	—	6
Stores shipped to India under War Indents	—	39,247	39,247	—	7
Payments to His Majesty's Treasury and other Public Departments on account of Little Basses Light Vessel dues, &c.	20,000	18,326	—	1,674	
Advances to Disbursing Officer in respect of the Pay of the subordinate medical staff and patients of Indian Hospitals	—	16,596	16,596	—	8
Family Remittances and Allotments of British and Indian Services, including Allotments of pay &c., of Officers with Expeditionary Forces	44,300	232,227	187,927	—	9
Remittances for payment by War Office	3,300	2,297	—	1,003	
Effects of deceased soldiers	—	44	44	—	
Remittances: Indo-European Telegraph	3,400	3,441	41	—	
Remittances by British Troops for deposit in the Post Office Savings Bank	80,000	59,557	—	20,443	10
Remittances by Administrators-General	34,000	48,084	14,084	—	11
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	55,100	64,210	9,110	—	12
Bombay Baroda and Central India Railway Company: Ditto	537,700	480,174	—	57,526	13
East Indian Railway Company:					
Advances for purchase of Stores, &c.	1,864,700	2,100,105	235,405	—	14
Rental paid to South Behar Railway Company	30,000	30,000	—	—	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	1,616,900	1,630,793	13,893	—	15
South Indian Railway Company:					
For discharge of Debentures	500,000	—	—	500,000	16
Advances for purchase of Stores, &c.	629,500	327,449	—	302,051	17
Rohilkund and Kumaon Railway Company:					
Interest on new 4 per cent. Debenture Stock allocated to State Works	17,000	16,318	—	682	
Stores chargeable to Provincial and Local Funds, and to Native States	171,800	308,683	136,883	—	18
Twante Canal Project, Burma	—	1,382	1,382	—	19
Nickel, &c., for coinage purposes	2,500	7,078	4,578	—	20
National Health Insurance: Stamps for India	60,000	87,886	27,886	—	21
Payments arising out of the employment of Enemy Ships	—	24,990	24,990	—	22
Purchase and Equipment of Hospital Ship on behalf of the Maharaja Sindhia of Gwalior and other Native Princes	—	86,509	86,509	—	23
Contribution by Ruling Princes and others to the Prince of Wales's and other Relief Funds	—	56,758	56,758	—	24
Miscellaneous payments to be brought to charge or recovered in India	101,000	97,251	—	3,749	25
	5,771,200	6,245,267			
TOTAL DISBURSEMENTS	£42,827,300	41,992,987			

India Office,
19th August 1915.

of the Home Treasury of the Government of *India*, for the Year 1914–15—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	
2	
3	
4	
5	
6	Special transactions due to the outbreak of war.
7	
8	
9	The Account includes 193,107*l.* in respect of the allotments of pay, &c., of Officers with Expeditionary Forces. On the other hand, there was a decrease of 5,180*l.* in the Family Remittances of soldiers in India.
10	The Remittances were less than was anticipated owing to the War.
11	The Budget Estimate was based on the average of previous years. The Account includes remittances in respect of a large Estate.
12	The increase was due to a transfer from the Indian to the English grant.
13	Due to the postponement of the letting of contracts.
14	Due to transfers from the Indian to the English grant.
15	
16	The Debentures were renewed.
17	Due to the delay caused by the War in the supply of materials, and to the postponement of the letting of contracts.
18	The increase was due to the receipt of indents in excess of the Indian forecasts especially in respect of Stores for Public Works and Provincial Railways.
19	No forecast was received from India. The Account represents payments on account of Indents received during the year.
20	The demands were greater than was indicated in the forecasts received from India.
21	Mainly due to the request from India for a special supply.
22	
23	Exceptional transactions arising out of the War.
24	
25	There was a decrease of 16,000*l.* in the payments on account of Bills drawn by the Mission to the Court of Persia. The Account, however, includes many exceptional payments which could not be foreseen when the Budget Estimate was framed

WALTER BADOCK, *Accountant-General.*

*No. 7.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

REVENUE.

	£	£
INTEREST:		
Interest realised from investment of Cash Balance, &c.	125,081	
Paper Currency Reserve Investment: Interest	78,211	
Discount Sinking Fund	791	
		204,083
POSTS AND TELEGRAPHS:		
Indo-European Telegraph:		
Message Revenue	10,076	
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line	8,860	
Miscellaneous	189	
		19,125
MINT:		
Proceeds of sale of Indian Coins sent home for assay		31
MEDICAL:		
Pensions, &c., of Lunatics appropriated to their maintenance		562
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:		
Sale proceeds of books, maps, &c.		559
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Widows' Funds of the Home Establishment of the East India Company (Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. 11, Dividends, &c) and subscriptions in respect of the India Office Provident Fund	9,849	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	23,814	
Contribution towards Pensions of Civil Officers from India lent for Imperial Service	233	
Subscriptions towards Indian Civil Service Family Pensions	9,637	
		43,533
Carried forward	**£**	267,893

* This is an Account subject to audit and to the final adjustment of the accounts of Sub-accountants.

TREASURY of the GOVERNMENT of INDIA, from 1st April 1915 to 31st March 1916.

DISBURSEMENTS.

EXPENDITURE.

	£	£
LAND REVENUE:		
Law Charges in connection with Appeals from India	605	
Stores for India	379	
		984
OPIUM:		
Sundry Items	366	
Stores for India	472	
		838
SALT: Stores for India	-	2,496
STAMPS: Stores for India	-	89,963
EXCISE:		
Sundry Items	35	
Stores for India	384	
		419
CUSTOMS: Stores for India	-	211
FOREST:		
Expenses in connection with and Allowances to Probationers for the Department, &c.	2,904	
Stores for India	456	
		3,360
INTEREST ON DEBT:		
Total Interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase	6,110,302	
Deduct:—Chargeable to (£)		
State Railways—Interest on Debt	3,652,962	
State Railways—Interest chargeable against Companies on Advances	81,250	
Irrigation: Major Works—Interest on Debt	127,299	
	3,861,511	
	2,248,791	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	67,848	
		2,316,639
POSTS AND TELEGRAPHS:		
Indo-European Telegraph:		
Payments in respect of Revenue	*– 85,338*	
Other Payments	26,399	
Posts:	*–58,939*	
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	42,713	
Absentee Allowances and contingent expenses	892	
Stores for India	1,811	
Telegraphs:	45,416	
Absentee Allowances and contingent expenses	6,339	
Stores for India	149,564	
	155,903	
MINT:		142,380
Sundry Items	20	
Stores for India	7,577	
		7,597
GENERAL ADMINISTRATION:		
Home Establishment, &c.	281,192	
Payments on account of Administration in India	10,480	
	291,672	
Stores for India	42,369	
		334,041
LAW AND JUSTICE:		
Sundry Items	1,042	
Stores for India	177	
		1,219
POLICE: Passage of Assistant Superintendents on appointment, &c.	-	357
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.	-	9,102
ECCLESIASTICAL: Passage, &c., of Chaplains on appointment	-	122
MEDICAL:		
Maintenance of Lunatics	1,328	
Grants for Medical Research, &c.	1,744	
		3,072
POLITICAL:		
Sundry Items	5,721	
Stores for India	1,236	
		6,957
AGRICULTURE:		
Sundry Items	1,281	
Stores for India	47	
		1,328
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:		
Sundry Items	5,320	
Stores for India	21,326	
		26,646
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	9,870	
Members of the Bengal Nizamut Family	680	
		10,550
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	-	235,019
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General	677,126	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund.	1,343,092	
Indian Civil Service Family Pensions	26,731	
		2,046,949
Carried forward	£	5,240,249

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward	267,893

Revenue—*continued.*

MISCELLANEOUS:

Receipt on account of Diplomatic and Consular Establishments in Persia, miscellaneous receipts connected with the supply of Stores to India, and sundry items	22,527

RAILWAY REVENUE ACCOUNT:

	£	£
STATE RAILWAYS:		
East Indian Railway: Rent of premises occupied by the Company	230	
Bengal-Nagpur Railway: Interest and Share of Surplus Profits on Government holding	236	
Oude and Rohilkund Railway Sinking Fund	50	
East Indian Railway ditto	1,442	
Eastern Bengal Railway ditto	107	
Scinde Punjab and Delhi Railway ditto	885	
		2,950
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of Surplus Profits	1,715	
Southern Punjab Railway: Ditto	69,808	
	71,523	
		74,473

Carried forward	£ 364,893

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		5,240,249
Expenditure—*continued.*		
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	7,033	
Stores for India	104,222	
		111,255
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	18,360	
Miscellaneous Charges connected with the supply of Stores to India	33,836	
		52,196
FAMINE RELIEF AND INSURANCE:		
Construction of Protective Irrigation Works: Stores for India		5,564
RAILWAY REVENUE ACCOUNT:		
State Railways—Interest on Debt:	£	
Bombay Baroda and Central India Railway	385,084	
East Indian Railway	350,931	
Eastern Bengal Railway (including Bengal Central Railway)	44,881	
Great Indian Peninsula Railway	205,955	
Indian Midland Railway	66,678	
Madras Railway	60,134	
Madras and Southern Mahratta Railway	64,816	
Oude and Rohilkund Railway	318,367	
Scinde Punjab and Delhi Railway	125,339	
South Indian Railway	146,635	
Interest at 3·4273 per cent. or 54,974,524*l.*, taken as Capital Outlay in this Country to 31st March 1916 on State Railways	1,884,142	
	3,652,962	
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	4,249	
		3,657,211
State Railways—Annuities in purchase of Railways:		
East Indian Railway	1,112,560	
Eastern Bengal Railway	116,960	
Great Indian Peninsula Railway	1,268,514	
Madras Railway	488,381	
Scinde Punjab and Delhi Railway	371,276	
		3,357,691
State Railways—Sinking Funds:		
East Indian Railway	123,716	
Eastern Bengal Railway	9,226	
Scinde Punjab and Delhi Railway	75,952	
		208,894
State Railways—Interest chargeable against Companies on Advances:		
Great Indian Peninsula Railway		81,250
State Railways—Interest on Capital deposited by Companies:		
Assam-Bengal Railway	95,084	
Bengal-Nagpur Railway	421,262	
Bombay Baroda and Central India Railway	95,000	
Burma Railways	112,500	
East Indian Railway	563,750	
Great Indian Peninsula Railway	199,750	
Madras and Southern Mahratta Railway	403,950	
South Indian Railway	181,830	
		2,073,125
		9,378,172
Carried forward		£ 14,787,436

No. 7.—ESTIMATED ACCOUNT of Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£	£	£
		Brought forward	364,893
Revenue—*continued.*			
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000		
Military Charges for Aden	100,000	230,000	
Amount received from the Imperial Government on account of the Capitation Rate payable in respect of Indian Native Regiments lent for service in the Colonies		30,000	
Clothing, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	13		
Consolidated Clothing Allowance of British soldiers	14,758		
Unserviceable Stores	6,204		
Indian Troop Service	19,528		
Miscellaneous	1,201	41,704	
		301,704	
ARMY—NON-EFFECTIVE:			
Subscriptions towards Indian Military Service Family Pensions		38,193	
			339,897
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			£ 704,790

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued*.

DISBURSEMENTS—*continued*.

		£
Brought forward		14,787,436

Expenditure—*continued*.

IRRIGATION:

MAJOR WORKS:		£	
Interest on Debt: Interest at 3·4273 per cent. on 3,714,273*l.* taken as Capital Outlay in this Country to 31st March 1916 on Irrigation		127,299	
MINOR WORKS:			
Stores for India		290	
			127,589

OTHER PUBLIC WORKS:

CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Furlough Pay and Allowances of Officers in the Public Works Department		37,296	
Sundry Items		631	
		37,927	
Stores for India		11,895	
			49,822

MILITARY SERVICES:

ARMY—EFFECTIVE:			£	
Payments to War Office in respect of British Forces serving in India			929,251	
Furlough Allowances and Pay during Voyage of British Forces serving in India			17,720	
Consolidated Clothing Allowance of British soldiers			6,848	
Furlough Allowances of Officers of the Indian Service			147,850	
Indian Troop Service			556,904	
Passage of Officers and others not charged to Indian Troop Service			8,613	
Purchase of Horses			5,733	
Arms Traffic in the Persian Gulf			9,000	
Re-inforcements for Aden			8,018	
Indian Volunteer Ambulance Corps			236	
Miscellaneous			21,491	
			1,711,664	
Stores for India:	£			
Clothing	112,066			
Ordnance and Miscellaneous	319,186			
North-West Frontier: 1914	4,140			
Medical	104,762			
Military Farms	12,930			
Supply and Transport	84,325			
Aviation	60,000			
			697,409	
Stores taken to India with Troops:				
Clothing	3,291			
Ordnance and Miscellaneous	5,024			
			8,315	
				2,417,388
ARMY—NON-EFFECTIVE:				
Payments to War Office for Retired Pay, &c., of British Forces for service in India			864,473	
Pay of Non-effective Colonels of Royal Artillery			5,626	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service			1,302,043	
Miscellaneous Pensions, &c.			147,825	
Indian Military Service Family Pensions			98,083	
				2,418,050
MARINE—EFFECTIVE:				
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.			100,000	
Royal Indian Marine Furlough Pay			1,462	
Sundry Items			278	
			101,740	
Stores for India			136,314	
				238,054
MARINE—NON-EFFECTIVE:				
Royal Indian Marine Retired Pay			25,119	
Indian Navy Retired Pay			1,816	
				26,935
MILITARY WORKS:				
Stores for India			31,101	
Ditto New Capital at Delhi			3,587	
				34,688
SPECIAL DEFENCES (1902): Stores for India				7,918
				5,143,033
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			£	20,107,880

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	704,790

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	Subscribed Capital.	Transfer Fees and Miscellaneous Refunds.	
	£	£	
Assam-Bengal Railway	—	463	
Bengal-Nagpur Railway	—	3,865	
Burma Railways	—	243	
Madras and Southern Mahratta Railway	—	4,841	
Rohilkund and Kumaon Railway	—	20	
	—	9,432	9,432

DEBT.

TEMPORARY DEBT INCURRED:		
Temporary Loans on Security of India Bills issued under East India Loans Act, 1910, and previous Acts		7,000,000

DEPOSITS AND ADVANCES.

	£	£	£	
REPAYMENT OF ADVANCES:				
Repayment by the War Office of—				
Expenditure in England in connection with Expeditionary Forces:—				
To Europe	121,504			
To East Africa	6,069			
To Mesopotamia	111,518			
To Egypt and the Mediterranean	23,052			
To the Cameroons	149			
Hospital Ships	728,428			
Transports chartered in England employed in conveying Imperial Troops	209,918			
Pay, &c., of Indian Army Officers lent for duty on the Home Establishment	130,937			
Miscellaneous War Services	22,902			
		1,354,477		
Repayment by the Imperial Government of Expenditure in England in connection with				
Additional Troops lent for service at Hong Kong in 1912		1,637		
Pay of Second Lieutenants on appointment to the Indian Army		2,752		
Pay, &c., of Indian Officers lent for duty with the Naval Division		1,433		
Stores taken over by the War Office		535		
Portion of Expenditure in England in connection with				
Lighting and buoying the Persian Gulf		1,012		
Persian Gulf Radio offices		54		
Portion of advances to the Imperial Bank of Persia for the purposes of the Persian Government		2,285		
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents		280,378		
Expenditure in connection with Hospital for Indian Troops and the Indian Soldiers' Fund		1,460		
Miscellaneous		30		
			1,646,053	
GOLD STANDARD RESERVE:				
Bills of Exchange and Telegraphic Transfers appropriated		7,533,000		
Profit on Exchange		41,188		
Withdrawal from Paper Currency Reserve in London against corresponding payment into that Reserve in India		1,000,000		
British and Colonial Government and other Securities sold or paid off		5,839,203		
Withdrawal of Gold from Deposit at the Bank of England		1,350,000		
Dividends on Investments and Discount on Treasury Bills		569,985		
			16,333,376	
PAPER CURRENCY RESERVE:				
Bills of Exchange and Telegraphic Transfers appropriated			8,190,295	
MISCELLANEOUS DEPOSITS:				
Enemy ships employed under the control of the India Office		309,001		
Indian Military Widows' and Orphans' Fund		8		
War 1914:—				
Amount remitted by residents of the Punjab to provide a fleet of armoured aeroplanes	96,750			
Sundry items	913			
		97,663		
Passages of Indian Students		2,714		
			409,386	
				26,579,110
Carried forward			£	34,293,332

* Receipts from, and advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as remittances.

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued.*

DISBURSEMENTS—*continued.*

	£	£	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)			20,107,880

EXPENDITURE NOT CHARGED TO REVENUE.

	£	£	£
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:			
STATE RAILWAYS:			
Stores for India 841,166*l.* Other payments 10,437*l.*	851,603		
Payments to the Burma Railways Company for construction of State extensions	8		
		851,611	
IRRIGATION WORKS: Stores for India		36,409	
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:			
Stores for India 4,438*l.* Other Payments 5,449*l.*		9,887	
			897,907

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	Discharge of Debentures.	Stores, Establishment Charges, &c.	
	£	£	
Assam-Bengal Railway	278,000	41,137	
Bengal-Nagpur Railway	65,200	288,149	
Burma Railways	—	107,607	
Madras and Southern Mahratta Railway	—	208,905	
Rohilkund and Kumaon Railway	32,000	6,272	
	375,200	652,070	
			1 027,270

DEBT.

	£	£	£
PERMANENT DEBT DISCHARGED:			
India 4 per Cent. Stock	1,500		
India Bonds	500,000		
Indian Midland Railway Debentures	407,500		
		909,000	
TEMPORARY DEBT DISCHARGED:			
Temporary Loans on security of India Bills		7,000,000	
			7,909,000

DEPOSITS AND ADVANCES.

	£	£	£
ADVANCES REPAYABLE:			
Recoverable from the War Office:			
Expenditure in England in connection with Expeditionary Forces:—			
To Europe	121,504		
To East Africa	6,069		
To Mesopotamia	111,518		
To Egypt and the Mediterranean	23,052		
To the Cameroons	149		
Hospital Ships	728,428		
Transports chartered in England employed in conveying Imperial Troops	209,918		
Pay, &c., of Indian Army Officers lent for duty on the Home Establishment	130,937		
Miscellaneous War Services	22,902		
		1,354,477	
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Additional troops lent for service at Hong Kong in 1912		8	
Pay of Second Lieutenants on appointment to the Indian Army		1,621	
Pay, &c. of Indian Officers lent for duty with the Naval Division		784	
Portion of Expenditure in England in connection with			
Lighting and buoying the Persian Gulf		1,019	
Persian Gulf Radio Offices		82	
Defence Works at Aden		789	
Advances to the Imperial Bank of Persia for the purposes of the Persian Government		112,500	
Turco-Persian Frontier Commission		327	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents		288,345	
Expenditure in connection with Hospital for Indian Troops and the Indian Soldiers' Fund		867	
			1,760,819
GOLD STANDARD RESERVE:			
Bills of Exchange and Telegraphic Transfers on London sold in India		225,000	
Investments in British Securities		10,223,577	
Deposit of Gold at the Bank of England		100,000	
Custody of Gold at the Bank of England		490	
			10,549,067
PAPER CURRENCY RESERVE:			
Deposit of Gold at the Bank of England		3,850,000	
Purchase of Silver		340,000	
Investments in Treasury Bills		4,000,295	
			8,190,295
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the India Office		188,461	
War 1914:			
Payment to the War Office for a fleet of armoured aeroplanes on behalf of the residents of the Punjab	96,750		
Purchase of binoculars on behalf of the Maharaja Sindhia of Gwalior, and sundry items	1,822		
		98,572	
Passages of Indian Students		2,489	
			289 522
			20,789,703
Carried forward			£ 50,731,760

* *See* Note on opposite page.

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£	£	£	£
Brought forward				34,293,332

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	£	£	
Advances by the War Office in respect of Expenditure in India in connection with Expeditionary Forces:—				
To Europe	1,443,000			
To East Africa	1,669,000			
To Mesopotamia	7,096,000			
To Egypt and the Mediterranean	2,095,000			
To the Cameroons	10,000			
Not allocated to a particular Force	2,150,796			
	14,463,796			
War Services not allocated to Expeditionary Forces	1,560,000			
		16,023,796		
Repayments by Public Departments in respect of Expenditure in India in connection with				
Indian Force in North China		21,819		
Hire of Transports on behalf of the Commonwealth of Australia		850,000		
Munitions supplied through the Railway Department		467,000		
Portion of Expenditure in India in connection with				
Lighting and buoying the Persian Gulf		7,763		
Surveying the Persian Gulf		5,354		
Persian Gulf Radio Offices		1,917		
Troops lent for service in Persia		5,741		
Turco-Persian Frontier Commission		4,501		
Postal and Money Order transactions (receipts in excess of payments)		654,897		
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.		617,071		
			18,659,859	
Estates remitted from India by Administrators General by means of Bills on London			43,185	
Remittances of Indians in Hospitals			6,115	
		£		
Bengal and North-Western Railway Company: Transfer fees and *miscellaneous* refunds		1,002		
Bombay Baroda and Central India Railway Company: Ditto		1,162		
East Indian Railway Company:	£			
On account of Debenture Stock Capital	3,459,580			
Transfer fees and miscellaneous refunds	3,351			
		3,462,931		
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds		14,242		
South Indian Railway Company: Ditto.		11,770		
			3,491,107	
Enemy Ships employed under the control of the Director of the Royal Indian Marine			514,952	
Purchase and sale of Wheat			6,303,881	
Sale of Opium			107,766	
Contributions to the Imperial Indian Relief Fund			1,500	
Miscellaneous receipts			94,436	
Receipt from the Bank of England against deposit of Gold in India			2,000,000	
Gold sent from India to Egypt and France (further receipt in respect of 1914–15)			6	
Rupees sent from India to Egypt			100,000	
		£		
Bills of Exchange and Telegraphic Transfers on India		20,354,517		
Less—Appropriated to Gold Standard Reserve	7,574,188			
Appropriated to Paper Currency Reserve	8,190,295			
		15,764,483		
			4,590,034	
				35,912,841
TOTAL RECEIPTS				70,206,173
BALANCE, 1st April 1915 (Home Treasury, 7,904,914*l.*; Gold Standard Reserve, 8,322*l.*)				7,913,236
			£	78,119,409

For Statement showing new or increased salaries or pensions

India Office,
26th April 1916.

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		50,731,760

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Expenditure to be brought to charge in India in connection with Expeditionary Forces :—			
To Europe		205,038	
To East Africa		24,520	
To Mesopotamia		38,251	
To Egypt and the Mediterranean		4,625	
		272,434	
Transports chartered in India employed in conveying Imperial Troops		23,693	
Purchase of Mules		116,764	
Transport of Remounts		24,996	
Stores shipped to India under War Indents :—	£		
Clothing	71,220		
Ordnance and Miscellaneous	728,961		
Medical	24,058		
Military Farms	510		
Supply and Transport	186,056		
Marine	272,941		
Military Works	6,949		
		1,290,695	
Stores shipped to India under Ordnance Factory Indent for 1916–17 (War)		32,804	
			1,761,386
Stores shipped to India under Ordnance Factory Indent for 1916–17 (Ordinary)			9,965
Payments to Public Departments in respect of			
Additional Troops lent for service at Hong Kong in 1912		7,637	
Motor ambulances and aircraft presented by Indian Princes and others		68,747	
Allotments of British Soldiers (including Territorials), and other transactions to be brought to charge or recovered in India		239,478	
			315,862
Advances to Disbursing Officer in respect of the Pay of the subordinate medical staff and patients of Indian Hospitals			60,905
Family Remittances and Allotments of British and Indian Services, including allotments of pay, &c., of Officers with Expeditionary Forces			899,211
Remittances for payment by the War Office		5,500	
Remittances: Indo-European Telegraph		1,808	
Remittances by British Troops for deposit in the Post Office Savings Bank		11,647	
			18,955
Remittances by Administrators-General			49,205
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.		11,658	
Bombay Baroda and Central India Railway Company: Ditto		292,223	
East Indian Railway Company:	£		
Advances for purchase of Stores, &c.	521,253		
Rental paid to South Behar Railway Company	30,000		
		551,253	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.		958,134	
South Indian Railway Company: Ditto		295,400	
			2,108,668
Rohilkund and Kumaon Railway Company: Interest on Debenture Stock allocated to State Works			17,780
Stores chargeable to Provincial and Local Funds, and to Native States			252,344
Twante Canal Project, Burma			7,697
Nickel, &c., for coinage purposes			1,954
National Health Insurance: Stamps for India			60,184
Enemy Ships employed under the control of the Director of the Royal Indian Marine			219,846
Purchase and sale of Wheat			3,267,499
Expenditure in connection with the Hospital Ship purchased on behalf of the Maharaja Sindhia of Gwalior			1,505
Contributions by Ruling Princes and others, and from the Imperial Indian Relief Fund to the Prince of Wales's National Relief Fund and other Funds			17,547
Miscellaneous payments to be brought to charge or recovered in India			181,181
Bills of Exchange and Telegraphic Transfers on London sold in India. (*See also* Gold Standard Reserve)			4,668,000
Purchase of Silver			643,200
			14,562,894
TOTAL DISBURSEMENTS			65,294,654
BALANCE, 31st March 1916 (Home Treasury, 7,032,124*l.*; Gold Standard Reserve, 5,792,631*l.*)			12,824,755
		£	78,119,409

created or granted within the year 1915–16, *see* pages 70 and 71.

WALTER BADOCK, *Accountant-General.*

No. 8.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1915; the Debt and Interest created in the Year ended the 31st March 1916; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1915.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	91,137,349 10 0	3½	3,189,807 4 7
India 3 per Cent. Stock	66,028,171 9 4	3	1,980,845 2 11
India 2½ per Cent. Stock	11,689,986 6 10	2½	292,249 13 2
India Bonds	2,000,000 0 0	3½	70,000 0 0
India Bills	7,000,000 0 0	Various	*232,268 9 7
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Indian Midland Railway Debentures	407,500 0 0	3½	14,262 10 0
	183,173,773 6 2		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1915	183,190,357 2 11	—	5,985,166 18 0
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1915	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1915	183,190,357 2 11	—	9,342,814 1 4
DEBT CREATED IN THE YEAR 1915–16.			
Debt bearing Interest:			
India Bills	7,000,000 0 0	Various	367,456 7 11
	£ 190,190,357 2 11	—	9,710,270 9 3

* This is the actual amount of discount on the issue of the Bills.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1916; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1915–16.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3 per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*) (*see* note below)	78,496 15 5	3	2,354 18 1
India 3 per Cent. Stock, purchased with the Discount Sinking Funds (*see* note below)	31,031 16 9	3	930 19 1
India Bonds, paid off	500,000 0 0	3½	17,500 0 0
India Bills, paid off	7,000,000 0 0	Various	†232,268 9 7
Indian Midland Railway Debentures, paid off	407,500 0 0	3½	14,262 10 0
	8,017,028 12 2		
Debt not bearing Interest:			
India 4 per Cent. Stock	1,500 0 0		—
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1916	8,018,528 12 2		267,316 16 9
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1916.*			
Debt bearing Interest:			
India 3½ per Cent. Stock	91,137,349 10 0	3½	3,189,807 4 7
India 3 per Cent. Stock	65,918,642 17 2	3	1,977,559 5 9
India 2½ per Cent. Stock	11,689,986 6 10	2½	292,249 13 2
India Bonds	1,500,000 0 0	3½	52,500 0 0
India Bills	7,000,000 0 0	Various	†367,456 7 11
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
	182,156,744 14 0		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	5,778 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1916	182,171,828 10 9	—	6,085,306 9 2
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1916	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1916	182,171,828 10 9	—	9,442,953 12 6
£	190,190,357 2 11	—	9,710,270 9 3

NOTE.—The following investments have also been made in the year 1915–16 in lieu of purchasing and cancelling India Stock:—

	War Loan 4½ per Cent. Stock, 1925–45.	Exchequer 5 per Cent. Bonds, 1920.
With the State Railways Sinking Funds pursuant to Act 42 & 43 Vict. c. 206, S. 51, and Act 44 and 45 Vict. c. 53, s. 2 (*a*):	£ s. d.	£ s. d.
East Indian Railway	61,499 2 4	22,349 19 8
Eastern Bengal Railway	4,585 19 0	1,616 4 7
Scinde Punjab and Delhi Railway	37,771 16 11	26,772 6 0
	103,856 18 3	50,738 10 3
With the Discount Sinking Funds:		
Discount Sinking Fund	33,730 4 1	14,078 15 10
Oude and Rohilkund Discount Sinking Fund	2,111 17 11	682 13 11
	35,842 2 0	14,761 9 9
£	139,699 0 3	65,500 0 0

* For Analysis, *see* pages 68 and 69.

† This is the actual amount of discount on the issue of the Bills.

No. 8.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1916.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown under heads below:				
Bearing Interest:				
India 3½ per Cent. Stock	48,584,557 0 8	- - -	3½	1,700,459 9 11
India 3 per Cent. Stock	26,104,812 13 7	- - -	3	783,144 7 7
India 2½ per Cent. Stock	11,102,671 10 0	- - -	2½	277,566 15 9
India Bills	3,750,000 0 0	- - -	Various.	¶197,610 11 5
	89,542,041 4 3			
Not bearing Interest:				
India 5 per Cent. Stock	9,305 1 9			
India 4 per Cent. Stock	5,778 15 0			
		*89,557,125 1 0	–	2,958,781 4 8
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 3½ per Cent. Stock	26,905,285 19 11	- - -	3½	941,685 0 2
India 3 per Cent. Stock	9,046,988 14 9	- - -	3	271,409 13 3
India Bills	3,250,000 0 0	- - -	Various.	¶169,845 16 6
		39,202,274 14 8	–	1,382,940 9 11
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	8,352,086 11 5	- - -	3½	292,323 0 7
India 3 per Cent.	‡– *139,863 14 6*	- - -	3	– *4,195 18 3*
India 2½ per Cent. Stock	† – *89,253 8 10*	- - -	2½	– *2,231 6 9*
East Indian Railway Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
		9,558,619 8 1	–	350,500 0 7
Annuity:				
Annuity terminating in 1953	- - -	- - -	–	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	–	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,463,037 19 5
Debt bearing Interest:				
India 3½ per Cent. Stock	472,997 1 1	- - -	3½	16,554 17 11
India 3 per Cent. Stock	‡– *28,366 1 1*	- - -	3	– *850 19 8*
India 2½ per Cent. Stock	† – *6,657 3 4*	- - -	2½	– *166 8 7*
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
		786,639 16 8	–	29,484 2 5
Annuity:				
Annuity terminating in 1957	- - -	- - -	–	116,850 14 9
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				146,334 17 2
Debt bearing Interest:				
India 3½ per Cent. Stock	3,786,361 13 K	- - -	3½	132,522 13 2
India 3 per Cent. Stock	‡– *198,303 14 11*	- - -	3	– *5,949 2 3*
India 2½ per Cent. Stock	† – *54,354 11 4*	- - -	2½	– *1,358 17 3*
		3,533,703 7 8	–	125,214 13 8
Annuity:				
Annuity terminating in 1958	- - -	- - -	–	371,361 3 7
				496,575 17 3
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	§– *58,652 17 1*	- - -	3½	– *2,052 17 0*
India 3 per Cent. Stock	10,319,618 3 2	- - -	3	309,588 10 11
India 2½ per Cent. Stock	432,634 4 8	- - -	2½	10,815 17 1
		10,693,699 10 9	–	318,351 11 0
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6	- - -	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	- - -	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0
		4,726,168 10 2	–	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8	- - -	3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
		5,964,666 9 8		205,954 9 11
Annuity:				
Annuity terminating in 1948	- - -	- - -	–	1,268,516 0 7
				1,474,470 10 6
Carried forward	- - - £	164,022,796 18 8		8,387,127 16 6

* Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account and under Irrigation. *See* Account No. 7, pages 59 and 61.

† The Sinking Funds to rédeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 2½ per Cent. Stock.

‡ The Sinking Funds to redeem Debt issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

¶ This is the actual amount of discount on the issue of the Bills.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Brought forward	- - -	164,022,796 18 8		8,387,127 16 6
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,675,290 18 2	- - -	3½	58,635 3 8
India 3 per Cent. Stock	10,881,612 11 7	- - -	3	326,448 7 7
		12,556,903 9 9	—	385,083 11 3
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	894,711 12 2	- - -	3½	31,314 18 1
India Bonds	823,390 4 0	- - -	3½	28,818 13 2
		1,718,101 16 2	—	60,133 11 3
Annuity:				
Annuity terminating in 1956	- - -	- - -	—	488,381 5 7
				548,514 16 10
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent Stock	- - -	2,160,545 2 1	3	64,816 7 1
Debt incurred in respect of the Indian Midland Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	524,711 9 9	- - -	3½	18,364 18 1
India Bonds	676,609 16 0	- - -	3½	23,681 6 10
		1,201,321 5 9	—	42,046 4 11
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1916	£	182,171,828 10 9	—	9,442,953 12 6

For purchases of Securities in lieu of cancelling India Debt, *see* Footnote on page 67.

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1915.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent. Stock	87,090,503 10 11	4,065,305 2 3
India 3 per Cent. Stock	64,021,485 6 9	1,951,921 16 6
India 2½ per Cent. Stock	11,459,370 8 7	230,615 18 3
£	162,571,359 6 3	6,247,842 17 0

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1915:		
Sterling Debt:		
On 162,956,850*l.* 0*s.* 2*d.* India Stocks, at 300*l.* per million	48,771 8 2	
„ 2,000,000*l.* India Bonds, at 100*l.* per million for the year to 12th October 1915	200 0 0	
„ 7,000,000*l.* India Bills, at 200*l.* per million for the two years 1914 and 1915	2,800 0 0	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
		53,244 12 7
Rupee Debt:		
Rs. 9,27,13,895 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	72 1 6	
Conversion of Rs. 60,900 India 3 per Cent. Rupee Loan of 1896–97, at 500*l.* per ten million Rupees	3 0 10	
		8,075 2 4
		61,319 14 11
BANK OF IRELAND.		
Charge for Management for the Year 1915:		
On 6,247,842*l.* 17*s.* India Stocks, at 360*l.* per million		2,249 4 1
	£	63,568 19 0

WALTER BADOCK,
Accountant-General.

No. 9.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1915 and 31st March 1916 (*see* the Government of India Act, 1915, Sec. 17).

SALARIES.

	Increase or Decrease in 1916–17.	
	Increase.	Decrease.
	£	£
The salary of the fourth Resident Clerk to be 80*l.* in lieu of 30*l.*	50	—
Correspondence Department:—		
New post, Secretary in the Military Department. The number of Assistant Secretaries reduced from five to four. The allowance of 100*l.* sanctioned for the post of Deputy Clerk to the Council to be in abeyance during the tenure of the present incumbent	100	—
New post, Clerk for Examination of Army Non-effective Accounts.—Salary 650*l.* One Supernumerary Staff Clerkship abolished	150	—
Director-in-Chief, Indo-European Telegraph, Public Works Department.—Salary of present incumbent increased from 1,000*l.* to 1,100*l.*, less pension earned by previous Indian service	100	—
Accountant-General's Department:—		
Accountant-General. Personal allowance, 100*l.*	100	—
Two Supernumerary Senior Clerkships in lieu of two Junior Clerkships.—Salary, 550*l.* rising by 20*l.* annually to 750*l.* To be absorbed as vacancies occur in the list of Senior Clerks, or on the retirement of the holders	196	—
Registry and Record Department:—		
One Shorthand-writer Typist granted temporary allowance of 10*l.*	10	—
Miscellaneous Officers:—		
Assistant to Surveyor and Clerk of the Works.—Salary of incumbent increased to 260*l.* rising by 10*l.* annually to 300*l.* In lieu of maximum salary, 250*l.*	20	—
Clerk to Advisory Committee for Indian Students. Allowance of 20*l.* abolished	—	20
Two Temporary Staff Clerkships created.—Salary 350*l.*, rising by 15*l.* annually to 450*l.* In lieu of two Second Class Clerkships	180	—
Two Second Class Clerks created Minor Staff Clerks with increase on existing salary of 30*l.* and 20*l.* respectively. To rise by 10*l.* annually to 300*l.*	50	—
Increase arising from periodical increments	3,131	—
Increase due to an addition of one to the Members of the Council of India, making the number 11 (the statutory number being not less than 10 and not more than 14)	1,000	—
Net decrease consequent on certain appointments abolished, vacancies, retirements, &c.	—	978
£	5,087	998
NET INCREASE, as shown on page 72	£ 4,089	

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1916–17.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
		Years.	*Years.*	£ *s.* *d.*		£ *s.* *d.*	£ *s.* *d.*
SUPERANNUATION ALLOWANCES.							
Herbert, Patrick Herbert Coghlan.	Assistant Secretary, Judicial and Public Department	—	—	—	Death	—	633 6 8
Johnson, John	Senior Clerk, Accountant-General's Department	—	—	—	Ditto	—	375 0 0
Joyce, John	Keeper of Records, Accountant-General's Department	—	—	—	Ditto	—	100 0 0
May, Richard	Inspector of Stores, India Store Depôt	—	—	—	Ditto	—	220 0 0
Norris, Edwin	Senior Messenger and Keeper of Records, Financial Department	—	—	—	Ditto	—	100 0 0
Smith, John	Second Class Clerk, Store Department	—	—	—	Ditto	—	32 1 8
Teague, George Fletcher	Senior Clerk, Funds Department	—	—	—	Ditto	—	466 13 4
Treasure, William Houston, I.S.O.	Assistant Solicitor	—	—	—	Ditto	—	360 0 0
Wilson, The Right Hon. Sir Arthur, K.C.I.E.	Legal Adviser and Solicitor to the Secretary of State	—	—	—	Ditto	—	200 0 0
				Carried forward £		—	2,487 1 8

No. 9.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

DÉTAILS of INCREASE and DIMINUTION in 1916–17—*continued.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
		Years.	*Years.*	£ s. d.		£ s. d.	£ s. d.
SUPERANNUATION ALLOWANCES—*cont.*				Brought forward -		—	2,487 1 8
Winchester, Ernest Charles, I.S.O.	Staff Clerk, Registry and Record Department -	—	—	—	Death -	—	333 6 8
Amsden, Robert Syle -	Inspector of Stores, India Store Depôt -	65	*40	400 0 0	Age -	200 0 0	—
Bishop, Robert - -	Messenger, First Class -	65	35	120 0 0	Ditto -	52 10 0	—
Byatt, John - -	Supervisor, India Store Depôt - -	60	41	550 0 0	Ditto -	275 0 0	—
Fry, Sir Henry James Wakely, C.I.E.	Director - General of Stores - -	65	42	1,200 0 0	Ditto -	600 0 0	—
Nairne, Charles Tarrant	Messenger, India Store Depôt - -	65	43	100 0 0	Ditto -	66 13 4	—
Talbot, Walter - -	Second Class Clerk, India Store Depôt -	50	31	280 10 0	Ill health -	108 13 10	—
Twisaday, Charles Edward James, I.S.O.	Clerk, Indo-European Telegraph, Public Works Department -	65	45	700 0 0	Age - -	466 13 4	—
					TOTAL - - -	1,769 10 6	2,820 8 4
					DECREASE -	£1,050 17 10	
COMPENSATION ALLOWANCE.							
Markham, Sir Clements Robert, K.C.B.	Assistant, Judicial, Public, and Revenue Department - -	—	—	—	Death -	—	733 6 8
					TOTAL - - - -	—	733 6 8
					DECREASE -	£733 6 8	
COMPASSIONATE ALLOWANCES.							
Harmer, Edwin - -	Labourer, India Store Depôt - -	—	—	—	Death -	—	46 1 2
Kelly, Mrs. Ellen -	Housemaid - -	—	—	—	Ditto -	—	13 0 0
Riley, Henry William -	Engineman, India Store Depôt - -	—	—	—	Ditto -	—	42 7 4
Taylor, John - -	Engineman, India Store Depôt - -	—	—	—	Ditto -	—	38 9 1
Terry, Alfred - -	Second Class Foreman, India Store Depôt -	—	—	—	Ditto -	—	57 3 6
Avery, Mrs. Jane -	Housemaid - -	65	29	40 0 0	Age - -	18 18 0	—
					TOTAL - - -	18 18 0	197 1 1
					DECREASE - -	£178 3 1	
					TOTAL DECREASE -	£1,962 7 7	

* Including 3 years added for Special Qualifications.

Annual Amount of Pensions for the Year 1916–17.

	1916–17. Pensions granted.	1916–17. Portion commuted.	1916–17. Net amount payable.	1915–16. Pensions granted.	1915–16. Portion commuted.	1915–16. Net amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	30,246	707	29,539	31,297	707	30,590	—	1,051
Compensation allowances -	4,109	299	3,810	4,842	299	4,543	—	733
Compassionate allowances -	1,462	—	1,462	1,640	—	1,640	—	178
Injury allowance - -	33	—	33	33	—	33	—	—
£	35,850	1,006	34,844	37,812	1,006	36,806	—	1,962
						DECREASE - -	£1,962	

WALTER BADOCK,
Accountant-General.

No. 10.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* and ESTIMATE of the AMOUNT required in the Year ending 31st March 1917, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

		1916–17.	1915–16.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		155,096	151,387	3,709	—
WAGES AT THE STORE DEPÔT AND THE STAMP BRANCH		18,246	17,866	380	—
CONTINGENCIES OF THE STORE DEPÔT		13,100	12,400	700	—
LAW CHARGES		200	200	—	—
POSTAGE TO INDIA		1,000	900	100	—
TELEGRAMS TO INDIA		10,000	8,000	2,000	—
OFFICE CONTINGENCIES		16,000	16,700	—	700
STATIONERY, PRINTING, AND BOOKBINDING		8,300	8,100	200	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		6,829	7,011	—	182
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	228,771	222,564	7,089	882
		NET INCREASE		£6,207	
SUPERANNUATION AND RETIRED ALLOWANCES	£	*35,850	*37,812	—	1,962

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1915–16.	Numbers. 1916–17.		1916–17.	1915–16.	INCREASE.	DECREASE.
			£	£	£	£
14	15	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and Members of Council	21,340	20,679	661	—
64	63	Correspondence Department	34,832	33,799	1,033	—
64	64	Accountant-General's Department	21,033	20,231	802	—
79	79	Registry and Record Department	13,427	13,209	218	—
32	32	Miscellaneous Officers, &c.	12,507	12,384	123	—
53	52	Office Keepers and Messengers	5,888	5,921	—	33
35	35	Housekeeper, Housemaids, and Charwomen	1,494	1,494	—	—
25	25	Artificers and Labourers employed at the India Office	2,343	2,343	—	—
		Temporary Assistance on War work, Overtime of Second Class Clerks, &c.	5,800	†5,800	—	—
146	146	Store Department: Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	36,432	35,527	905	—
512	511		155,096	151,387	3,742	33
196	197	Wages.—Artificers, Labourers, Fire Watchmen, and Charwomen employed at the Store Depôt; Examiners and Tellers employed in connection with the supply of Stamps for India	14,646	14,266	380	—
		Temporary Assistance, Extra Pay, &c., of Artificers and Labourers at the Store Depôt, due to the War	3,600	†3,600	—	—
708	708	£	173,342	169,253	4,122	33
			NET INCREASE		£4,089	

† Actual payments.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

Numbers.		Salaries, Wages, and Allowances.	Salary of Office.			1916–17.	1915–16.
1915–16.	1916–17.		Minimum.	Annual Increment.	Maximum.		
		Secretary of State, &c.	£	£	£	£	£
1	1	Secretary of State	—	—	—	5,000	5,000
1	1	Permanent Under Secretary of State(1)	—	—	—	2,000	2,000
1	1	Parliamentary Under Secretary of State	—	—	—	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	—	—	—	1,500	1,500
10	11	Members of Council (2)	—	3 receive 1,200*l.* each 8 receive 1,000*l.* each		11,340	10,679
14	15				£	21,340	20,679

(1) Receives also an Indian Civil Service Annuity of 1,000*l.*

(2) Four also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Judicial Pension of 1,500*l.*; one, an Indian Civil Pension of Rs. 5,538 : 8 : 3 a year; and one, an Indian Military Pension of 1,000*l.* a year and a Good Service Pension of 100*l.* a year.

		Correspondence Department (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
7	8	Secretaries (1)	—	each 1,200*l.*		9,600	8,400
5	4	Assistant Secretaries (2)	800	50	1,000	4,073	5,120
9	9	Senior Clerks (3)	600	25	800	6,605	6,430
11	11	Junior Clerks (4)	200	20	600	4,596	4,491
1	1	Political Aide-de-Camp to the Secretary of State (5)	—	—	—	800	800
—	1	Clerk for Examination of Army Non-Effective Accounts	—	—	—	650	—
4	3	Staff Clerks — One	350	15	500	1,201	1,658
		Staff Clerks — Two	350	15	450		
—	2	Temporary Staff Clerks(6)	350	15	450	848	—
4	3	Minor Staff Clerks — One	283	10	300	840	1,103
		Minor Staff Clerks — One	233	10	300		
		Minor Staff Clerks — One	212	10	300		
14	13	Second Class Clerks (7)	70	7*l.* 10*s.*	130	2,452	2,721
				10	200		
				10	300		
2	2	Clerks specially attached (8)	350	15	500	1,000	971
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (9)	—	—	—	575	475
1	1	Assistant to the Director-in-Chief (10)	—	—	—	275	275
3	2	Clerks — One	250	10	350	897	954
		Clerks — One	250	15	480		
		Clerks — One	250	20	560		
		Clerks — One	150	7*l.* 10*s.*	190		
		Clerks — One	150	10	400		
1	1	Second Class Clerk, Higher Grade	250	10	350	330	320
1	1	Second Class Clerk	70	7*l.* 10*s.*	130	90	81
				10	200		
				10	300		
64	63				£	34,832	33,799

(1) One also receives Indian Military Pay at 900*l.* a year and a Good Service Pension of 100*l.* a year; and one an Indian Civil Service Annuity of 1,000*l.*

(2) One receives an extra allowance of 100*l.*

(3) One also receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c.").

(4) One receives 150*l.* as Assistant Private Secretary to the Secretary of State; two receive 150*l.* each as Private Secretaries to the Under Secretaries of State; one receives 150*l.* while acting as Senior Clerk; one receives 50*l.* as Reading Clerk to Council; and one 50*l.* as Editor of Telegraph Codes.

(5) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Also receives an Indian Military Pension of 700*l.* a year.

(6) One receives 80*l.* as Resident Clerk; and the other 40*l.* as Deputy Reading Clerk to Council.

(7) One receives 80*l.* as Resident Clerk; one receives 50*l.* for compiling a portion of the "India Office List"; and one receives 50*l.* as Shorthand Writer to the Secretary of State.

(8) One receives 50*l.* as Assistant Editor of Telegraph Codes.

(9) Salary of Office, 1,100*l.* *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.

(10) Receives also an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE.			1916-17.	1915-16.
1915-16.	1916-17.		Minimum	Annual Increment.	Maximum.		
		ACCOUNTANT-GENERAL'S DEPARTMENT.	£	£	£	£	£
1	1	Accountant-General(1)		—	—	1,300	1,200
1	1	Deputy Accountant-General	800	50	1,000	1,000	1,000
1	1	Assistant Accountant-General	—	—		850	850
6	6	Senior Clerks	550	20	750	4,071	3,991
—	2	Supernumerary Senior Clerks	550	20	750	1,130	—
6	4	Junior Clerks(2)	200	20	500	1,829	2,683
9	9	Staff Clerks (Eight / One)	350 / 350	15 / 15	500 / 450	3,911	3,802
5	5	Second Class Clerks, Higher Grade	250	10	350	1,750	1,750
1	1	Minor Staff Clerk(3)	167*l.* 10*s.*	10	300	177	300
32	32	Second Class Clerks	70	7*l.* 10*s.* / 10 / 10	130 / 200 / 300	4,547	4,190
1	1	Clerk specially attached	5*l.* 5*s.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	328	328
1	1	Keeper of Records	120	3	150	140	137
64	64				£	21,033	20,231

(1) The Accountant-General is also Director of Funds and Official Agent to the Administrators-General in India. In receipt of a personal allowance of 100*l.*

(2) One receives 50*l.* for compiling a portion of the "India Office List."

(3) On attaining 247*l.* 10*s.*, to remain at that salary until it would have been attained in the ordinary course.

		REGISTRY AND RECORD DEPARTMENT.					
1	1	Registrar and Superintendent of Records	—	—	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550	15	700	677	662
5	5	Staff Clerks	350	15	500	2,297	2,252
2	2	Minor Staff Clerks (One / One)	222 / 192	10 / 10	300 / 300	514	494
40	41	Second Class Clerks	70	7*l.* 10*s.* / 10 / 10	130 / 200 / 300	6,450	6,098
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	328	328
2	1	Supplemental Clerk	124	2*l.* 10*s.* / 10*s.* 6*d.* a week (triennially).	150 / 250	250	482
1	1	Keeper of Records	150	5	200	168	164
1	1	Keeper of Military Records	130	5	150	147	142
17	17	Typists — 1 Chief Superintendent(1)	—	—	40*s.* a week	1,287	1,291
		Typists — 2 Superintendents	—	—	35*s.* a week		
		Typists — 14 Typists(2)	20*s.* a week	2*s.* a week	26*s.* a week and in the case of 4 to 31*s.* a week.		
2	2	*Hectographists	15*s.* a week	2*s.* a week after first two years.	21*s.* a week	110	110
3	3	*Boy Clerks	15*s.* to 16*s.* a week			121	123
3	3	*Girl Messengers	8*s.* a week, rising by 1*s.* a week annually to 12*s.*			78	63
79	79				£	13,427	13,209

(1) Receives a personal allowance of 10*l.*

(2) Four receive 2*s.* a week extra as Examiners, and one receives a personal allowance of 10*l.*

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE.			1916-17	1915-16.
1915-16.	1916-17.		Minimum.	Annual Increment.	Maximum.		
		MISCELLANEOUS OFFICERS, &c.	£	£	£	£	£
—(1)	—(1)	Private Secretary to the Secretary of State	—	—	—	300	300
1	1	*Government Director of Indian Railway Companies(2)	—	—	—	1,000	1,000
1	1	*Assistant Government Director of Indian Railway Companies(3)	—	—	—	300	300
1	1	Librarian	—	—	—	600	600
1	1	Assistant Librarian	—	—	—	400	400
1	1	Second Class Clerk, Higher Grade, employed in the Library	250	10	350	350	140
2	2	Second Class Clerks, employed in the Library	70	7*l.* 10*s.* 10 10	130 200 300	262	246
1	1	President of the Medical Board for the examination of Officers of the Indian Services(4)	—	—	—	800	800
1	1	*Member of the Medical Board(5)	—	—	—	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State(6)	—	—	—	1,200	1,200
1	1	Assistant Solicitor	450	25	600	507	482
1	1	Clerk, Legal Adviser and Solicitor's Department	200	15 20	305 400	232	217
1	1	Second Class Clerk, ditto	70	7*l.* 10*s.* 10 10	130 200 300	262	252
1	1	*Inspector of Military Equipment and Clothing(7)	—	—	—	—	—
1	1	Assistant to the Inspector of Military Equipment and Clothing	250	10	450	450	450
1	1	Secretary for Indian Students	—	—	—	1,000	1,000
1	1	Educational Adviser to Indian Students in London(8)	—	—	—	800	800
2	2	*Assistants to Educational Adviser(9)	—	—	One 400 One 300	800	800
—	1	Minor Staff Clerk in Department of Secretary for Indian Students	160	10	300	161	—
3	2	Second Class Clerks in Department of Secretary for Indian Students	70	7*l.* 10*s.* 10 10	130 200 300	394	546
2	2	*Shorthand Writer Typists, ditto	—	—	One 35*s.* a week. One 30*s.* a week.	169	156
1	1	*Accountant, ditto	30	5	50	50	45
1	1	Surveyor and Clerk of the Works	300	10	400	400	400
1	1	Assistant to Surveyor and Clerk of the Works	180	10	300	270	250
1	1	*Ordnance Consulting Officer for India	—	—	—	1,000	1,000
1	1	*Assistant to Ordnance Consulting Officer for India	—	—	—	500	500
2	2	*Officers of the Indian Army attached to the General Staff, War Office(10)	—	—	each 100*l.*	—	200
1	1	*Staff Officer attached to the Military Department(11)	—	—	—	—	—
32	32				£	12,507	12,384

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(3) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(4) Also receives an Indian Medical Pension of 500*l.* a year.
(5) Also receives an Indian Medical Pension of 800*l.* a year.
(6) Also receives an Indian Judicial Pension of 1,200*l.* a year.
(7) Salary in abeyance. Recalled to the Active List.
(8) Salary of 800*l.* is inclusive of 100*l.* for contingent expenses.
(9) One receives a personal allowance of 100*l.*
(10) Appointments unfilled at present.
(11) Salary in abeyance. On Active Service.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1915-16.	Numbers. 1916-17.		Salary of Office. Minimum.	Annual Increment.	Maximum.	1916-17.	1915-16.
		Salaries, Wages, and Allowances —*continued.*					
		Office Keepers and Messengers.	£	£	£	£	£
1	1	Head Office Keeper	200	5	250	250	250
			With apartments		—		
1	1	Second Office Keeper	With apartments		—	150	150
1	1	Third Office Keeper	-	-	140	166	166
			In lieu of apartments		26		
20	20	Messengers, First Class (with uniform) (1)(2)	105	2*l.* 10*s.*	120	2,504	2,586
30	29	Messengers, Second Class (with uniform) (1) (2).	80	2	100	2,818	2,769
53	52				£	5,888	5,921

(1) In addition to their salaries, certain Messengers receive the following allowances:—Two 30*l.* each, and one 20*l.* for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 15*l.*, for attendance on the Assistant Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 10*l.*, for mail work; one 15*l.* and one 10*l.*, for performing the duties of Hall Porter; one 5*l.*, for assisting the Keeper of Records, Registry and Record Department; one 5*l.*, for assisting the Keeper of Military Records, Registry and Record Department; and one 5*l.*, for assisting the Keeper of Records, Accountant-General's Department.

(2) Twenty-five also receive pensions varying from 1*s.* 1½*d.* to 4*s.* 6*d.* a day, granted for service in the British Army, four receive pensions varying from 41*l.* 16*s.* to 50*l.* 4*s.* a year for service in the Royal Navy, and one receives a pension of 70*l.* a year for service in the Indian Army.

		Housekeeper, Housemaids, and Charwomen.					
1	1	Housekeeper	-	-	—	150	150
29	29	*Housemaids	40*l.* a year each	-	—	1,162	1,162
5	5	*Charwomen	14*s.* a week each	-	—	182	182
35	35				£	1,494	1,494
25	25	*Artificers and Labourers employed at the India Office	At wages varying from 1*l.* 5*s.* to 3*l.* 2*s.* 6*d.* a week			2,343	2,343
		Temporary Assistance on War Work, Overtime of Second Class Clerks, &c.				5,800	†5,800
		Store Department.					
		India Office Branch.					
1	1	Director-General	—	—	—	1,200	1,200
1	1	Deputy Director-General	800	50	1,000	820	879
4	4	Senior Clerks	550	20	750	2,442	2,388
4	4	Junior Clerks	200	20	500	1,269	1,125
2	2	Staff Clerks	350	15	500*	899	884
1	1	Second Class Clerk, Higher Grade	250	10	350	350	350
20	20	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	2,900	2,721
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	328	328
1	1	Clerk for Railway Stores	200	10	350	288	278
1	1	*Clerk for Ordnance Stores (1)	7*s.* 6*d.* a day	6*d.* a day	10*s.* a day	182	182
1	1	*Boy Clerk	15*s.* to 16*s.* a week			42	39
37	37	Carried forward			£	10,720	10,374

(1) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

* Not on the permanent Establishment.

† Actual payments.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1915-16.	Numbers. 1916-17.	SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1916-17.	1915-16.
		STORE DEPARTMENT—*continued.*	£	£	£	£	£
37	37	Brought forward	—	—	—	10,720	10,374
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	800	25	1,000	1,000	1,000
1	1	Deputy Superintendent (2)	600	20	800	800	800
1	1	Assistant to the Superintendent	—	—	—	600	600
9	9	Supervisors (3) (4)	250	10 / 15 / 15	300 / 400 / 500	3,657	3,547
1	1	Inspector of Machinery (3)	400	15	500	550	550
1	1	Assistant Inspector of Machinery	250	10 / 15	300 / 400	400	396
28	28	Second Class Clerks	70	7*l.* 10*s.* / 10 / 10	130 / 200 / 300	4,547	4,490
1	1	Inspector of Scientific Supplies	300	15	500	466	451
3	3	Assistant Inspectors of Scientific Supplies	Two 200 / One 150	10 / 10	350 / 250	783	753
1	1	Chemist	250	15	400	357	342
2	2	Assistant Chemists	One 150 / One 70	10 / 7*l.* 10*s.* / 10	250 / 100 / 150	333	317
1	1	*Assistant Chemist	—	—	—	104	52
1	1	Shipping Surveyor and Adviser	500	20	600	565	545
1	1	*Surveyor of Shipments at Glasgow	—	—	—	108	108
1	1	Assistant Shipping Surveyor	200	10	300	300	300
1	1	Storeholder	120	7*l.* 10*s.*	200	190	182
1	1	Engineer	120	7*l.* 10*s.*	250	250	250
14	14	Inspectors of Stores (3)	250	10	350	4,664	4,602
17	17	Assistant Inspectors of Stores	150	5 / 7*l.* 10*s.*	200 / 250	3,241	3,113
1	1	*Examiner of Surgical Instruments (5)	—	—	—	200	200
1	1	*Examiner of Medical Stores (6)	—	—	—	300	300
1	1	*Medical Attendant on Labourers	—	—	—	100	100
2	2	Messengers (with uniform)	90	2	100	188	185
6	6	*Boy Clerks	15*s.* to 16*s.* a week.			239	239
		Stamp Branch.					
1	1	Supervisor of Stamps	230	10	320	266	256
1	1	Assistant Supervisor of Stamps	180	7*l.* 10*s.*	220	220	220
1	1	Senior Examiner of Stamps	150	5	165	165	165
9	9	Examiners of Stamps	60	5	145	1,119	1,090
146	146				£	36,432	35,527
1	1	**Artificers and Labourers employed at the Store Depôt.*	—	—	—	82	81
158	158	**Labourers and Fire Watchmen temporarily employed at the Store Depôt.*	—	—	—	12,965	12,678
2	2	**Charwomen temporarily employed at the Store Depôt.*	—	—	—	57	57
35	36	**Examiners and Tellers temporarily employed at the Stamp Branch.*	—	—	—	1,542	1,450
196	197				£	14,646	14,266
		Temporary Assistance, Extra Pay, &c., of Artificers and Labourers at the India Store Depôt, due to the War			£	3,600	†3,600

(1) Also receives a pension of 310*l.* a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l.* a year.
(3) Extra allowances as follows:—One Supervisor, 50*l.*; two Supervisors, 25*l.* each; Inspector of Machinery, 50*l.*; and two Inspectors of Stores, 50*l.* each.
(4) One also receives an Indian Military Pension of 58*l.* a year.
(5) Also receives an Indian Medical Pension of 292*l.* a year.
(6) Also receives an Indian Medical Pension of 700*l.* a year.

* Not on the permanent Establishment.
† Actual payments.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1916–17.	1915–16.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£	£	£	£
Rates	3,300	3,200	100	—
Repairs, Furniture, and Fittings	5,300	5,100	200	—
Coal and Firewood	600	600	—	—
Gas and Electric Lighting; and House Articles	1,000	900	100	—
Postage (excluding Postage to India)	1,700	1,800	—	100
Telegrams (excluding Telegrams to India)	500	100	400	—
Travelling Expenses	200	200	—	—
Newspapers, Books, Parliamentary Papers, &c.	600	900	—	300
Advertisements	200	800	—	600
Stamps	50	100	—	50
Postal and Money Orders	100	300	—	200
Messengers' Uniforms	300	500	—	200
Messengers' Allowances for Night Watching	350	400	—	50
Pay of Police	200	200	—	—
Miscellaneous	1,600	1,600	—	—
£	16,000	16,700	800	1,500
NET DECREASE				£700
CONTINGENCIES OF THE STORE DEPÔT.				
Rates	1,400	1,100	300	—
Repairs, Furniture, and Fittings	1,500	1,400	100	—
Coal and Coke	400	300	100	—
Gas and Electric Lighting; and House Articles	450	400	50	—
Travelling Expenses of Officers of the Department	4,100	4,000	100	—
Professional Inspection	1,600	1,500	100	—
Carriage of Stores	250	200	50	—
Patterns	50	50	—	—
Advertisements	10	10	—	—
Pay of Police	200	150	50	—
Miscellaneous	940	790	150	—
Superintendence of the supply of Stamps for India	2,200	2,500	—	300
£	13,100	12,400	1,000	300
NET INCREASE				£700

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1915, sec. 27.

Numbers. 1915–16.	Numbers. 1916–17.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1916–17.	1915–16.
			£	£	£	£	£
1	1	Auditor	—	—	—	1,200	1,200
1	1	Assistant to the Auditor	800	50	1,000	823	812
2	2	Senior Clerks	550	20	750	1,133	1,130
3	3	Junior Clerks (1)	200	20	500	1,350	1,355
3	3	Staff Clerks — One	350	15	500	981	960
		Staff Clerks — Two	300	15	400		
10	10	Second Class Clerks	70	7l. 10s.	130	1,342	1,554
				10	200		
				10	300		
20	20				£	6,829	7,011
		DECREASE					£182

(1) One receives an extra allowance of 00l.

WALTER BADOCK, *Accountant-General.*

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
9 May 1917.

T. W. HOLDERNESS,
Under Secretary of State for India.

(*Presented pursuant to the Government of India Acts*, 1915 *and* 1916, *Section* 26.)

Ordered, by The House of Commons *to be Printed*,
10 *May* 1917.

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EAST INDIA (HOME ACCOUNTS).

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(1)0.13 750 5/17

No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	Treasury Balance. £ s. d.	Gold Standard Reserve. £ s. d.	£ s. d.
Balance on the 1st April 1915, held as follows:—			
Cash at the Bank of England and in the hands of sub-accountants	2,563,236 6 10	—	
Loans to the Bank of England	5,341,677 16 0	8,322 4 0	
	7,904,914 2 10	8,322 4 0	7,913,236 6 10
REVENUE.			
INTEREST:			
Interest realized from investment of Cash Balance	93,458 4 8		
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	31,348 19 10		
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	274 10 8		
Discount Sinking Fund: Interest on War Loan 4½ per cent. Stock (1925–45)	790 15 5		
Paper Currency Reserve Investment: Interest	78,210 19 0		
		204,083 9 7	
Carried forward £		204,083 9 7	7,913,236 6 10

of the GOVERNMENT of *India*, from 1st April 1915 to 31st March 1916.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	605 16 3	
Stores for India	379 9 10	
		985 6 1
OPIUM:		
Miscellaneous expenditure	365 16 1	
Stores for India: For the Ghazipur Factory	408 0 11	
		773 17 0
SALT: Stores for India: Wagons, oil engine, &c.		2,496 1 8
STAMPS: Stores for India		89,702 19 6
EXCISE:		
Miscellaneous expenditure	34 14 5	
Stores for India: Hydrometers	384 0 9	
		418 15 2
CUSTOMS: Stores for India: Weighing machinery and electric fittings		212 0 7
FOREST:		
Expenses in connection with and Allowances to Probationers for the Department, &c.	2,904 0 10	
Stores for India: Chemical apparatus, &c.	456 2 2	
		3,360 3 0

INTEREST ON DEBT:

	£ s. d.	£ s. d.	£ s. d.
Total interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase	*6,110,301 19 11		
Deduct—Chargeable to	£ s. d.		
State Railways—Interest on Debt (*see* page 15)	3,652,981 7 0		
State Railways—Interest chargeable against Companies on Advances (*see* page 15)	81,250 0 0		
Irrigation: Major Works—Interest on Debt (*see* page 17)	127,299 5 7		
	3,861,530 12 7		
		2,248,771 7 4	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised: Investment of the sums applicable to this purpose		67,848 8 6	
£ s. d.			
In 28,934 16 10 India 3 per cent. Stock purchased and cancelled.			
„ 33,730 4 1 War Loan 4½ per cent. Stock (1925–45).			
„ 14,078 15 10 Exchequer 5 per cent. Bonds (1920).			
			2,316,619 15 10
Carried forward			£ 2,414,568 18 10

	£ s. d.	£ s. d.
Interest on Loans contracted in England under various Acts:—		
India 4 per cent. Stock (prior to 5th October 1888)	29 7 6	
India 3½ per cent. Stock	3,189,528 16 10	
India 3 per cent. Stock	1,978,194 5 2	
India 2½ per cent. Stock	292,228 6 6	
India Bonds	70,000 0 0	
India Bills	367,456 7 11	
		5,897,437 3 11
Interest on outstanding Liabilities of Railway Companies taken over on purchase:—		
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	64,604 4 10	
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	13,946 7 0	
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	108,058 0 0	
Indian Midland Railway 3½ per cent. Debentures	7,131 5 0	
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	19,124 19 2	
		212,864 16 0
		*£6,110,301 19 11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -				204,083	9	7	7,913,236	6	10
RECEIPTS—*continued.*									
REVENUE—*continued.*									
POSTS AND TELEGRAPHS:									
Indo-European Telegraph:									
Message Revenue - - - - - -	10,076	8	3						
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line -	8,860	0	0						
Miscellaneous - - - - -	189	2	10						
				19,125	11	1			
MINT:									
Proceeds of sale of Indian Coins sent home for assay - - -				31	9	0			
Carried forward - - £				223,240	9	8	7,913,236	6	10

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued*.

					£ s. d.
Brought forward - - -					2,414,568 18 10
DISBURSEMENTS—*continued*.					
EXPENDITURE—*continued*.					
POSTS AND TELEGRAPHS:					
Indo-European Telegraph:					
Payments in respect of Revenue:	£ s. d.	£ s. d.	£ s. d.		
Message Revenue - - -	11,909 4 11				
Joint Purse Agreement - - - -	*-112,875 2 0*				
Australasian Message Fund - -	15,627 16 1				
		-85,338 1 0			
Other Payments:					
Absentee allowances - - -	1,743 5 6				
Expenses of Constantinople Office - -	316 7 10				
First instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line -	530 0 0				
Contingencies - - -	318 8 7				
Stores (including 82*l.* 4*s.* 3*d.* portion of cost of Stores for Persian Gulf Radio Offices) -	23,613 11 10				
		26,521 13 9			
Posts:				*-58,816 7 3*	
Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - - -		42,713 0 0			
Absentee allowances - - - -		833 9 6			
Miscellaneous expenditure - - - -		58 1 4			
Stores for India: Lead Seals - - - -		1,816 13 2			
				45,421 4 0	
Telegraphs:					
Absentee allowances - - - - -		6,186 9 7			
Miscellaneous expenditure - - - - -		152 16 7			
		6,339 6 2			
Stores for India - - - - -		149,595 0 6			
				155,934 6 8	
					142,539 3 5
MINT:					
Cost of assay of Indian coins - - - - - -				20 6 6	
Stores for India - - - - - - - -				7,549 9 10	
					7,569 16 4
GENERAL ADMINISTRATION:					
England.					
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, including Officers of the Store Department and of the Department for Indian Students, &c. - - - -		155,276 13 5			
Auditor and Assistants, under the Government of India Act, 1915, s. 27 - - - - -		7,153 11 1			
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c. -		29,695 10 6			
Expenditure in connection with the Department for Indian Students; allowances to Advisers at Universities, &c. - -		2,385 4 1			
Law Charges - - - - - - -		142 8 11			
Bank of England and Bank of Ireland for management of debt -		63,568 19 0			
Postage to India - - - - - - -		942 9 3			
Telegrams to India - - - -		6,806 14 0			
National Health Insurance and National Unemployment Insurance		196 15 10			
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage and telegrams other than to India, and petty charges -		14,255 19 0			
				280,424 5 1	
India.					
Copies of the State Portrait of H.M. the King-Emperor, and of H.M. the Queen - - - -		1,786 5 0			
Passage and Outfit Allowance of Lord Chelmsford as Governor-General - - - - -		5,000 0 0			
Passage and Outfit Allowance of two Members of the Governor-General's Council - - - -		600 0 0			
Allowances of an Officer while engaged in the preparation of a Bill for the consolidation of the Statutes relating to India and of an amending Bill - - - -		421 18 3			
Paper Currency Department: Charge for the custody of Gold held by the Bank of England - - - -		1,530 7 11			
Allowances of an Officer on deputation to India to assist in arranging for the preparation of claims for War expenditure -		71 8 6			
Advances, &c., to Civil Officers studying Law - - -		140 16 3			
Passage of an Officer on appointment to the Finance Department and Miscellaneous expenditure - - - -		68 14 8			
Books and Newspapers supplied to India, not invoiced as Stores -		860 5 1			
				10,479 15 8	
				290,904 0 9	
Stores for India: Currency Notes, and Promissory Note forms	- -			40,202 8 6	
					331,106 9 3
Carried forward - - -				£	2,895,784 7 10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	223,240	9	8	7,913,236	6	10
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MEDICAL:						
Pay, pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance - - - - - - - -	561	10	4			
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:						
Sale proceeds of books, maps, &c. - - - - -	557	9	11			
Carried forward - - £	224,359	9	11	7,913,236	6	10

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued*.

	£	s.	d.	£	s.	d.
Brought forward						
				2,895,784	7	10
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
LAW AND JUSTICE:						
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure	155	16	0			
Passage and Outfit Allowance of the Chief Justice of the High Court, Calcutta, and of Judges of the High Courts of Allahabad and Patna, &c.	885	14	0			
	1,041	10	0			
Stores for India: Cement for Port Blair, &c.	177	4	7			
				1,218	14	7
POLICE: Passage of Assistant Superintendents on appointment, &c.				356	10	11
EDUCATION:						
Passage of Educational Officers on appointment, &c.	964	13	5			
Scholarships to enable Natives of India to pursue their education in this country	7,673	7	11			
Deputation Allowances of Officers while studying educational methods in this country, &c.	463	12	0			
				9,101	13	4
ECCLESIASTICAL:						
Passage of Chaplains on appointment, &c.				122	1	1
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, &c.	1,328	1	0			
Contribution to the Tropical Disease Research Fund	500	0	0			
Contribution to the Tropical Diseases Bureau	500	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Contribution to the International Bureau of Public Health	602	5	6			
Miscellaneous expenditure	17	0	5			
				3,072	6	11
POLITICAL:						
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam	1,016	18	7			
Sum placed at the disposal of the Secretary of State for India for Secret Service	1,700	0	0			
Cost of Insignia of Indian Orders	536	9	0			
Expenditure in connection with the Turco-Persian Frontier Commission	141	1	3			
Miscellaneous expenditure	2,326	1	0			
	5,720	9	10			
Stores for India (including 1,018*l*. 13*s*., portion of cost of Stores for lighting and buoying the Persian Gulf)	1,236	4	7			
				6,956	14	5
AGRICULTURE:						
Allowance, &c., of an engineer expert sent to India to assist in the improvement of indigenous methods of sugar extraction	691	3	10			
Further payment in respect of the contribution for the year 1915 to the International Institute of Agriculture at Rome	74	19	0			
Passage of Officers on appointment and miscellaneous expenditure	515	0	8			
	1,281	3	6			
Stores for India	46	15	0			
				1,327	18	6
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:						
Objects of a literary, scientific, or antiquarian character	1,808	10	2			
Expenses attending the preparation of "Fauna Indica"	342	8	3			
Expenses in connection with the Indian Section of the Imperial Institute	1,500	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	200	0	0			
Contingent expenses of the India Museum Collection at Kew	359	9	10			
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	1,108	15	1			
	5,319	3	4			
Stores for India	21,170	14	4			
				26,489	17	8
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh	9,870	2	0			
Members of the Bengal Nizamut Family	680	0	0			
				10,550	2	0
Carried forward			£	2,954,980	7	3

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	224,359	9	11	7,913,236	6	10

RECEIPTS—*continued.*

REVENUE—*continued.*

SUPERANNUATION ALLOWANCES AND PENSIONS:

	£	s.	d.	£	s.	d.	£	s.	d.
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	8,610	15	4						
Subscriptions in respect of the India Office Provident Fund -	1,237	15	0						
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:									
Bengal Civil Service Annuity Fund - -	2,615	5	6						
Madras Civil Service Annuity Fund -	506	2	7						
Bombay Civil Fund: Annuity Branch -	626	18	6						
Bengal Civil Fund - - -	280	5	6						
Bombay Civil Fund: Provident Branch -	123	17	7						
Bengal Military Orphan Society - -	5,544	17	9						
Bengal Military Fund - -	7,677	7	0						
Madras Military Fund - - -	3,720	19	8						
Bombay Military Fund - -	2,631	8	8						
Madras Medical Fund - - -	32	18	0						
Indian Navy Fund - - -	91	10	0						
				23,851	10	9			
Contribution towards pensions of Civil Officers lent for Imperial Service - - - - - -				232	19	5			
Subscriptions towards Indian Civil Service Family Pensions -				9,636	19	9			
							43,570	0	3
Carried forward - - £							267,929	10	2	7,913,236	6	10

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued*.

					£	s.	d.
Brought forward							2,954,980	7	3

DISBURSEMENTS—*continued*.

EXPENDITURE—*continued*.

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:						
	£	s.	d.			
Indian Civil Service	111,035	1	0			
Military Officers in Civil employ	48,265	14	6			
Uncovenanted Service	72,537	9	1			
Bengal Pilot Service	3,215	11	9			
				235,053	16	4
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services	3,920	15	0			
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:	£	s.	d.			
Superannuation	31,324	3	3			
Compensation (on reduction of staff)	4,585	17	5			
Compassionate and Injury	1,553	19	1			
Additional Gratuities under the Superannuation Act, 1909	7,899	12	8			
	45,363	12	5			
Judges of the High Courts in India	27,692	10	8			
Bishops of Calcutta and Bombay	1,800	0	0			
Uncovenanted Service of India	563,850	9	6			
Bengal Pilot Service	4,873	15	7			
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	8,335	12	1			
Pensions payable in respect of the India Office Provident Fund	5,734	5	1			
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed	4,170	8	9			
Compassionate and Miscellaneous Pensions	11,022	18	7			
	676,764	7	8			
Gratuities	352	18	4			
	677,117	6	0			
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:—						
Bengal Civil Service Annuity Fund	359,995	18	3			
Madras Civil Service Annuity Fund	94,464	12	9			
Bombay Civil Fund: Annuity Branch	84,519	11	0			
Bengal Civil Fund	153,025	19	2			
Madras Civil Fund	58,317	3	10			
Bombay Civil Fund: Provident Branch	47,764	0	3			
Bengal Military Orphan Society	53,102	12	2			
Bengal Military Fund	179,154	13	11			
Madras Military Fund	161,504	3	9			
Bombay Military Fund	97,241	4	9			
Bengal Medical Retiring Fund	1,803	5	9			
Madras Medical Fund	40,402	16	1			
Bombay Medical Retiring Fund	849	9	0			
Indian Navy Fund	10,997	16	11			
	1,343,143	7	7			
Indian Civil Service Family Pensions	26,730	16	7			
				2,046,991	10	2
Carried forward			£	5,237,025	13	9

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -				267,929	10	2	7,913,236	6	10
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MISCELLANEOUS:									
Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia - - - -				12,850	17	10			
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - -				1,800	0	0			
Conscience Money - - - - - -				3	0	0			
Miscellaneous Fees, &c. - - - -				208	2	8			
Sale proceeds of unserviceable stores and receipts on sundry accounts - - - - - - - -				556	18	6			
				15,418	19	0			
Miscellaneous Receipts connected with the supply of Stores to India:	£	s.	d.						
Fines and Penalties incurred by Contractors in providing Stores (*less* refunds) -	5,193	13	2						
Sale proceeds of sawdust, &c. - -	132	6	8						
Inspection of Stores for the Imperial Government, &c. - - -	2,124	4	1						
				7,450	3	11			
							22,869	2	11
RAILWAY REVENUE ACCOUNT (For payments, *see* page 15):									
STATE RAILWAYS:									
East Indian Railway: Rent of premises occupied by the Company - - -	230	0	0						
Bengal-Nagpur Railway: Interest and Share of Surplus Profits on Government holding	235	11	0						
				465	11	0			
STATE RAILWAYS.—INTEREST ON DEBT:									
Oude and Rohilkund Railway Discount Sinking Fund: Interest on War Loan 4½ per cent. Stock (1925–45) -				49	10	5			
STATE RAILWAYS.—SINKING FUNDS:									
Interest on War Loan 4½ per cent. Stock (1925–45):									
East Indian Railway - - -	1,441	17	11						
Eastern Bengal Railway - -	107	10	5						
Scinde Punjab and Delhi Railway -	885	2	6						
				2,434	10	10			
				2,949	12	3			
SUBSIDIZED COMPANIES:									
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1914 to 31st March 1915 - - -	1,714	10	8						
Southern Punjab Railway: Government share of surplus profits from 1st October 1913 to 30th September 1914 - -	69,807	17	1						
				71,522	7	9			
							74,472	0	0
Carried forward - - -				£			365,270	13	1	7,913,236	6	10

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - - -				5,237,025	13	9
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding, for the India Office, &c. - - -	7,029	15	5			
Stores for India - - - - - - -	103,702	19	10			
				110,732	15	3
MISCELLANEOUS:						
Examination Expenses and Allowances of Candidates for the Indian Civil Service	8,722	14	7			
Expenditure in connection with the Royal Commission on the Public Services in India - - - - - -	8,139	5	6			
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, &c.) - - - - -	370	5	0			
Composition in lieu of Stamp Duty on India Bonds and India Bills - -	775	0	0			
Contribution towards the expenses of the International Tariffs Bureau - -	214	14	7			
Grant to the funds of the Burma Society - - - - -	300	0	0			
Miscellaneous expenditure - - - - - -	165	5	4			
	18,687	5	0			
Miscellaneous Charges connected with the supply of Stores to India:	£	s.	d.			
Payments in respect of Marine Insurance owing to the War	2,323	3	1			
Stores lost *ex* various ships sunk by enemy submarines -	35,142	2	1			
Other Stores lost or damaged in transit to India - -	148	3	4			
Contributions to general average - - -	1,161	8	11			
	38,774	17	5			
Commission on Freight, Lighterage, Dock Dues, Packing, &c. -	8,876	18	9			
				47,651	16	2
				66,339	1	2
FAMINE RELIEF AND INSURANCE:						
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:						
Stores for India: Steel tubes and electric plant - - - - -				5,564	0	2
Carried forward - - -				£ 5,419,661	10	4

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

Brought forward £ 365,270 13 1 | £ 7,913,236 6 10

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 8	292,323 0 8	16,554 18 0	18,364 18 0	31,314 18 0	—	−2,052 17 0*	132,522 13 4	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	−5,764 10 3†	14,546 10 7	97,896 10 0	—	64,816 7 0	309,604 5 3	−5,824 10 1†	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	−2,231 6 8‡	−166 8 8‡	—	—	—	10,815 17 0	−1,358 17 4‡	7,623 13 0	
On India 3½ per Cent. Bonds issued for the discharge of the Capital Stock of the Indian Midland Railway Company and in redemption of portion of the Debentures of that Company and of the Madras Railway Company	—	—	—	41,181 6 10	28,818 13 2	—	—	—	—	
On Railway Debenture Stock and Debentures	385,083 11 4	286,327 3 9	30,934 19 11	157,442 14 10	60,133 11 2	64,816 7 0	318,367 5 3	125,339 5 11	127,510 6 8	1,555,955 5 10
	—	64,604 4 10	13,946 7 0	115,189 5 0	—	—	—	—	19,124 19 2	212,864 16 0
	£ 385,083 11 4	350,931 8 7	44,881 6 11	272,631 19 10	60,133 11 2	64,816 7 0	318,367 5 3	125,339 5 11	146,635 5 10	1,768,820 1 10
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity:										
Interest at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	—	
Annuities:										
Annuity terminating in 1953, at the rate of 57. 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,185 13 10	—	—	—	—	—	—	—	
" " 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,831 8 8	—	—	—	—	—	—	
" " 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	—	371,214 2 10	—	
" " 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,471 3 0	—	—	—	—	—	
" " 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	488,381 5 8	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 4 7	128 19 2	42 9 7	—	—	—	61 10 10	—	
	£ —	1,112,559 18 5	116,960 7 10	1,268,513 12 7	488,381 5 8	—	—	371,275 13 8	—	3,357,690 18 2
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 206. s. 51, and 44 & 45 Vict. c. 53, s. 2 (a).*										
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—										
In £28,012 15 1 India 3 per Cent. Stock	—	19,470 12 10	—	—	—	—	—	—	—	
" 19,470 12 10 War Loan 4½ per Cent. Stock (1925–45)	—	19,470 12 10	—	—	—	—	—	—	—	
" 2,334 16 0 India 3 per Cent. Stock	—	—	1,622 16 8	—	—	—	—	—	—	
" 1,692 18 10 War Loan 4½ per Cent. Stock (1925–45)	—	—	1,692 11 3	—	—	—	—	—	—	
" 69 10 7 Exchequer 5 per Cent. Bonds (1920)	—	—	69 10 7	—	—	—	—	—	—	
" 14,347 15 8 War Loan 4½ per Cent. Stock (1925–45)	—	—	—	—	—	—	—	14,270 11 8	—	
" 14,228 13 2 Exchequer 5 per Cent. Bonds (1920)	—	—	—	—	—	—	—	14,228 13 2	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds:—										
In £29,507 10 9 India 3 per Cent. Stock	—	20,509 12 3	—	—	—	—	—	—	—	
" 42,028 9 6 War Loan 4½ per Cent. Stock (1925–45)	—	41,914 19 3	—	—	—	—	—	—	—	
" 22,349 19 8 Exchequer 5 per Cent. Bonds (1920)	—	22,349 19 8	—	—	—	—	—	—	—	
" 2,026 15 9 India 3 per Cent. Stock	—	—	1,408 14 11	—	—	—	—	—	—	
" 2,893 0 2 War Loan 4½ per Cent. Stock (1925–45)	—	—	2,885 3 11	—	—	—	—	—	—	
" 1,546 14 0 Exchequer 5 per Cent. Bonds (1920)	—	—	1,546 14 0	—	—	—	—	—	—	
" 16,614 17 10 India 3 per Cent. Stock	—	—	—	—	—	—	—	11,548 8 1	—	
" 23,424 1 3 War Loan 4½ per Cent. Stock (1925–45)	—	—	—	—	—	—	—	23,360 10 8	—	
" 12,543 12 10 Exchequer 5 per Cent. Bonds (1920)	—	—	—	—	—	—	—	12,543 12 10	—	
	£ —	123,715 16 10	9,225 11 4	—	—	—	—	75,951 16 5	—	208,893 4 7

£78,496 15 5	India 3 per Cent. Stock purchased and cancelled.
103,856 18 3	War Loan 4½ per Cent. Stock (1925–45).
50,738 10 3	Exchequer 5 per Cent. Bonds (1920).

Carried forward £ 365,270 13 1 | £ 7,913,236 6 10

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock instead of India 3½ per Cent. Stock.

‡ The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been partly applied to the redemption of India 2½ per Cent. Stock.

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - -				5,419,661	10	4

DISBURSEMENTS—*continued*.

EXPENDITURE—*continued*.

RAILWAY REVENUE ACCOUNT (For Receipts, *see* page 12):

STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)

	£	s.	d.	£	s.	d.
Bombay Baroda and Central India Railway - - -	385,083	11	4			
East Indian Railway - - - - -	350,931	8	7			
Eastern Bengal Railway (including Bengal Central Railway)	44,881	6	11			
Great Indian Peninsula Railway - - -	205,954	10	0			
Indian Midland Railway - - - - -	66,677	9	10			
Madras Railway - - - - -	60,133	11	2			
Madras and Southern Mahratta Railway - -	64,816	7	0			
Oude and Rohilkund Railway - - - -	318,367	5	3			
Scinde Punjab and Delhi Railway - - -	125,339	5	11			
South Indian Railway - - - - -	146,635	5	10			
	1,768,820	1	10			
Interest at 3·4273 per Cent. on a sum of 54,975,090*l.* taken as Capital Outlay in this Country to 31st March 1916 on State Railways - - - - - -	1,884,161	5	2			
	3,652,981	7	0			
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised: Investment of the sum applicable to this purpose - -	4,248	13	11			
£ s. d.						
In 2,096 19 11 India 3 per cent. Stock purchased and cancelled.						
„ 2,111 17 11 War Loan 4½ per cent. Stock (1925–45).						
„ 682 13 11 Exchequer 5 per cent. Bonds (1920) -				3,657,230	0	11

STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on opposite page.)

East Indian Railway - - - -	1,112,559	18	5			
Eastern Bengal Railway - - - -	116,960	7	10			
Great Indian Peninsula Railway - - - -	1,268,513	12	7			
Madras Railway - - - - -	488,381	5	8			
Scinde Punjab and Delhi Railway - - -	371,275	13	8	3,357,690	18	2

STATE RAILWAYS—SINKING FUNDS: (*See* Details on opposite page.)

East Indian Railway - - - -	123,715	16	10			
Eastern Bengal Railway - - - -	9,225	11	4			
Scinde Punjab and Delhi Railway - - -	75,951	16	5	208,893	4	7

STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:

Great Indian Peninsula Railway - - - - -				81,250	0	0

STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:

Assam-Bengal Railway - - - -	95,084	0	0			
Bengal-Nagpur Railway - - - -	421,262	10	0			
Bombay Baroda and Central India Railway - -	95,000	0	0			
Burma Railways - - - - -	112,500	0	0			
East Indian Railway - - - - -	563,750	0	0			
Great Indian Peninsula Railway - - - -	199,750	0	0			
Madras and Southern Mahratta Railway - - -	403,950	0	0			
South Indian Railway - - - -	181,829	18	4	2,073,126	8	4
				9,378,190	12	0
Carried forward -				£ 14,797,852	2	4

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -							365,270	13	1	7,913,236	6	10
RECEIPTS—*continued.*												
REVENUE—*continued.*												
MILITARY SERVICES:												
ARMY—EFFECTIVE:												
Contribution by the Imperial Government in respect of												
Cost of the Transport of Troops - -	130,000	0	0									
Military Charges for Aden - -	100,000	0	0									
				230,000	0	0						
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies - -				30,000	0	0						
Amount received on account of the Consolidated Clothing Allowance of British soldiers - - -				14,757	19	11						
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, &c.:				c								
Clothing and Necessaries - -	6,196	8	9									
Ordnance and Miscellaneous - -	20	1	6									
				6,216	10	3						
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c. - - -				19,541	17	0						
Contribution by the Imperial Government for the year 1915-16 in respect of the Military Attaché at Meshed - -				950	0	0						
Fees, &c., received in respect of King's India Cadets at the Royal Military College, Sandhurst - - -				207	16	2						
National Health Insurance (receipts in excess of payments) -				30	8	5						
				301,704	11	9						
ARMY—NON-EFFECTIVE:												
Subscriptions towards Indian Military Service Family Pensions				38,179	0	8						
							339,883	12	5			
Carried forward - -						£	705,154	5	6	7,913,236	6	10

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued.*

				£	s.	d.
Brought forward						14,797,852	2	4

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

IRRIGATION:

MAJOR WORKS:

	£	s.	d.	£	s.	d.
Interest on Debt: Interest at 3·4273 per Cent. on 3,714,273*l.*, taken as Capital Outlay in this Country to 31st March 1916 on Irrigation	127,299	5	7			
MINOR WORKS: Stores for India	289	12	11			
				127,588	18	6

OTHER PUBLIC WORKS:

CIVIL WORKS AND MISCELLANEOUS SERVICES:

	£	s.	d.	£	s.	d.
Furlough Allowances of Military Officers in the Public Works Department	579	9	2			
Absentee Allowances of Civil Officers in the Public Works Department	37,038	1	1			
Passage, &c., of Officers on appointment to the Public Works Department, &c.	399	10	8			
Allowances and expenses of Officers on special duty, and visiting Works, and miscellaneous expenditure	231	11	6			
	38,248	12	5			
Stores for India	11,895	7	0			
				50,143	19	5

MILITARY SERVICES:

ARMY—EFFECTIVE:

	£	s.	d.	£	s.	d.
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India:						
For the year 1915–16	930,700	0	0			
Less—						
Refund of over-payments:						
For the year 1911–12	30	12	0			
" 1912–13	98	17	10			
" 1913–14	1,319	15	10			
				1,449	5	8
				929,250	14	4
Furlough allowances of Officers and men of British Regiments serving in India				7,646	7	4
Furlough allowances of Officers of Territorial Regiments serving in India				3,074	1	2
Advances to Regiments proceeding to India				932	12	6
Pay and allowances during Voyage of a Regiment returning from India				3,528	8	5
Consolidated Clothing Allowance of British soldiers				6,847	19	5
Separation Allowances issued to families of Non-commissioned Officers, &c.				9,478	7	10
Furlough allowances of Officers of the Indian Service				143,593	5	2
Indian Troop Service				556,903	18	2
Passage of Officers and others not charged to Indian Troop Service				8,509	5	4
Purchase of Horses				5,733	5	3
Further contribution towards the expenses during 1911–12 of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf				9,000	0	0
Reinforcements for Aden				3,578	1	6
Pay and allowances of Second Lieutenants on appointment				2,390	10	3
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c.				1,192	1	6
Pay and expenses of Military Officers on special duty				523	11	7
Pay and expenses of Military Officers under technical instruction				682	12	0
Pay and expenses of Military Officers studying the Russian or other languages				244	16	3
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers				424	16	0
Outfit allowance, furlough pay, &c., of Lady Nurses				700	0	7
Pay and expenses of Native Orderlies to His Majesty the King				292	3	10
Indian Volunteer Ambulance Corps				235	10	3
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge				43	0	0
Carried forward			£	1,694,605	8	8				14,975,585	0	3

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -	705,154	5	6	7,913,236	6	10
RECEIPTS—*continued.*						
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - £				705,154	5	6
Carried forward - - - £				8,618,390	12	4

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -	1,694,605	8	8	- -		-	14,975,585	0	3
DISBURSEMENTS—*continued*.									
EXPENDITURE—*continued*.									
MILITARY SERVICES—*continued*.									
ARMY—EFFECTIVE—*continued*.									
Entertainment of wounded Indian soldiers and other expenditure arising out of the War - - -	5,564	18	4						
Outfit allowance of Officers on promotion to commissioned rank	557	10	0						
Discharge Purchase Money (refunds in excess of receipts) -	54	13	4						
Miscellaneous expenditure - - - -	1,869	15	3						
Stores for India:	1,702,652	5	7						
Clothing - - - - - (£ 111,796 16 6)									
Ordnance and Miscellaneous - (319,174 15 3)									
Medical - - - (104,510 13 2)									
Military Farms - - - (12,942 16 1)									
Supply and Transport - - - (88,444 8 4)									
Aviation - - - - - (60,000 0 0)									
	696,869	9	4						
Stores taken to India with Troops:									
Clothing - - - - (3,291 4 9)									
Ordnance and Miscellaneous - - (5,023 15 6)									
	8,315	0	3						
ARMY—NON-EFFECTIVE:				2,407,836	15	2			
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:									
For the year 1915–16 - - - - -	946,073	0	0						
Less: Contribution towards War Pensions and gratuities of Indian soldiers:									
For the year 1914–15 - (1,600 0 0)									
„ „ 1915–16 - (80,000 0 0)									
	81,600	0	0						
	864,473	0	0						
Pay of Non-effective Colonels of Royal Artillery - -	5,630	11	8						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -	1,301,992	15	8						
Compassionate Allowances of Officers removed from the Service, &c. - - - - -	1,753	5	1						
Pensions of Non-commissioned Officers and men - -	4,822	8	10						
Pensions of Widows and Families of Officers killed in the discharge of duty - - - - -	21,839	14	0						
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - -	80,251	16	1						
Gratuities to the widows and families of Officers killed in action	38,880	0	0						
Cost of Medals - - - - -	279	10	0						
	2,319,923	1	4						
Indian Military Service Family Pensions - -	98,070	15	11						
				2,417,993	17	3			
MARINE—EFFECTIVE:									
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas - - - -	100,000	0	0	4,825,830	12	5			
Royal Indian Marine Furlough Pay - - -	1,462	1	1						
Allowances of Marine Officers whilst under instruction -	61	2	8						
Pay and Passage of Marine Officers, &c. - - -	217	4	5						
	101,740	8	2						
Stores for India - - - - -	136,323	19	11						
	238,064	8	1						
MARINE—NON-EFFECTIVE:									
Royal Indian Marine Retired Pay - - (25,118 16 4)									
Indian Navy Retired Pay - - (1,816 8 7)									
	26,935	4	11						
MILITARY WORKS:				264,999	13	0			
Stores for India - - - - -	31,173	6	4						
Ditto New Capital at Delhi - - -	3,587	7	5						
				34,760	13	9			
SPECIAL DEFENCES (1902): Stores for India - - -				7,918	1	9			
							5,133,509	0	11
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - -						£	20,109,094	1	2
Carried forward - - - -						£	20,109,094	1	2

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -				8,618,390	12	4

RECEIPTS—*continued.*

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:						
Assam-Bengal Railway - - - - - -	463	4	0			
Bengal-Nagpur Railway - - - - - -	3,864	9	10			
Burma Railways - - - - - -	243	1	4			
Madras and Southern Mahratta Railway - - -	4,840	15	10			
†Rohilkund and Kumaon Railway - - - -	19	19	1			
				9,431	10	1

DEBT.

TEMPORARY DEBT INCURRED:	£	s.	d.			
Temporary Loans on security of India Bills:—						
Issued under East India Loan Act 1898, and previous Acts:—						
For general purposes - - - - - -	3,750,000	0	0			
Issued under East India Loans Act 1910:—						
For railway construction - - - -	3,250,000	0	0			
				7,000,000	0	0
Carried forward - - -			£	15,627,822	2	5

* *See* Note on opposite page.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward			20,109,094 1 2

DISBURSEMENTS—*continued.*

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS:			
Stores for India:			
Eastern Bengal Railway	387,505 16 9		
Ditto Sara Bridge	0 3 7		
North-Western Railway	407,150 6 9		
Oude and Rohilkund Railway	47,640 16 7		
	842,297 3 8		
Salary and expenses of Consulting Engineer and Staff, pay and passage of officers on appointment, &c.	10,436 11 7	852,733 15 3	
Payments to the Burma Railways Company for the construction of State Extensions		8 8 3	
		852,742 3 6	
IRRIGATION WORKS:			
Stores for India		36,408 15 8	
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:			
Stores for India	4,441 17 5		
Salaries, passages and allowances of architects and town-planning experts	5,449 7 10	9,891 5 3	
			899,042 4 5

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	£ s. d.	£ s. d.	£ s. d.
FOR DISCHARGE OF DEBENTURES:			
Assam-Bengal Railway	278,000 0 0		
Bengal-Nagpur Railway	65,200 0 0		
†Rohilkund and Kumaon Railway	32,000 0 0	375,200 0 0	
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:			
Assam-Bengal Railway	41,136 14 2		
Bengal-Nagpur Railway	288,149 2 6		
Burma Railways	107,607 6 1		
Madras and Southern Mahratta Railway	208,905 8 3		
†Rohilkund and Kumaon Railway	6,271 15 11	652,070 6 11	
			1,027,270 6 11

DEBT.

	£ s. d.	£ s. d.
PERMANENT DEBT DISCHARGED:		
India 4 per cent. Stock	1,500 0 0	
India Bonds drawn for redemption	500,000 0 0	
Indian Midland Railway Debentures	407,500 0 0	
India 3 per cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and the Discount Sinking Funds (*see* pages 14, 5, and 15)	—	
	909,000 0 0	
TEMPORARY DEBT DISCHARGED:		
Temporary Loans on security of India Bills	7,000,000 0 0	
		7,909,000 0 0
Carried forward		£ 29,944,406 12 6

* Receipts from, and Advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as Remittances.

† *See* Note on opposite page.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward									15,627,822	2	5
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES.									
REPAYMENT OF ADVANCES:									
Repayment by the War Office of Expenditure in England in connection with Expeditionary Forces:—									
To Europe	126,901	18	4						
To East Africa	7,149	17	7						
To Mesopotamia	114,681	0	11						
To Egypt	11,154	4	5						
To the Mediterranean	13,111	9	8						
To the Cameroons	148	15	4						
To Aden	5,000	0	0						
Hospital Ships	728,506	11	3						
Transports chartered in England employed in conveying Imperial Troops	210,005	7	10						
Pay &c. of Indian Army Officers lent for duty on the Home Establishment	130,906	19	10						
Miscellaneous War Services	23,774	10	2						
				1,371,340	15	4			
Repayment by the Imperial Government of Expenditure in England in connection with Additional Troops lent for service at Hong Kong in 1912				1,637	5	8			
Pay of Indian Army Officers lent for duty with the Naval Division				1,432	14	10			
Pay of Second Lieutenants on appointment to the Indian Army				2,752	3	3			
Stores taken over by the War Office				534	19	7			
Portion of expenditure in England in connection with Lighting and buoying the Persian Gulf				1,012	8	3			
Persian Gulf Radio Offices				53	16	6			
Portion of advances to the Imperial Bank of Persia for the purposes of the Persian Government				2,285	8	7			
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents				280,377	9	2			
Expenditure in connection with Hospital for Indian Troops and the Indian Soldiers' Fund				1,459	16	5			
Receipts in respect of advances to Indian Students				30	0	0			
							1,662,916	17	7
GOLD STANDARD RESERVE:									
Bills of Exchange and Telegraphic Transfers appropriated	7,533,000	0	0						
Profit on Exchange	41,187	13	10						
				7,574,187	13	10			
Redemption Money of Corporation of London $3\frac{1}{2}$ per cent. Bonds	45,000	0	0						
Exchequer Bonds, $2\frac{3}{4}$ per cent.	16,000	0	0						
Exchequer Bonds, 3 per cent.	2,885,600	0	0						
New Zealand $3\frac{1}{2}$ per cent. Debentures	45,000	0	0						
Queensland 4 per cent. Bonds	155,000	0	0						
Queensland 4 per cent. Stock	55,000	0	0						
Bills paid off at maturity: £1,714,000 British Treasury Bills	1,687,910	2	11						
£750,000 New South Wales Treasury Bills	722,343	15	0						
Sale of £231,000 Exchequer Bonds, 3 per cent. (1916)	227,349	1	10						
				5,839,202	19	9			
Withdrawal of Gold from deposit at the Bank of England				1,350,000	0	0			
Withdrawal from the Paper Currency Reserve in London against corresponding payment into that Reserve in India				1,000,000	0	0			
Dividends on investments, discount on Treasury Bills, &c.				569,985	4	8			
							16,333,375	18	3
PAPER CURRENCY RESERVE:									
Bills of Exchange and Telegraphic Transfers appropriated					-	-	8,190,295	8	11
MISCELLANEOUS DEPOSITS:									
Enemy Ships employed under the control of the India Office				309,000	10	4			
War 1914:	£	s.	d.						
Amount remitted by residents of the Punjab to provide a fleet of armoured aeroplanes	96,750	0	0						
Receipt from the War Office for horses taken over from Officers	807	0	0						
Estates of Officers	35	16	0						
				97,592	16	0			
Indian Military Widows' and Orphans' Fund				8	16	0			
Receipts in respect of The Currie Scholarship				35	10	0			
Receipts in respect of the Norman Memorial Fund				16	16	0			
Passages of Indian Students				2,713	12	5			
							409,368	0	9
									26,595,956	5	6
Carried forward									£42,223,778	7	11

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward									29,944,406 12 6
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES.									
ADVANCES REPAYABLE:									
Recoverable from the War Office:									
Expenditure in England in connection with Expeditionary Forces:—									
To Europe	126,901	18	4						
To East Africa	7,149	17	7						
To Mesopotamia	114,681	0	11						
To Egypt	11,154	4	5						
To the Mediterranean	13,111	9	8						
To the Cameroons	148	15	4						
To Aden	5,000	0	0						
Hospital Ships	728,506	11	3						
Transports chartered in England employed in conveying Imperial Troops	210,005	7	10						
Pay, &c., of Indian Army Officers lent for duty on the Home Establishment	130,906	19	10						
Miscellaneous War Services	23,774	10	2						
				1,371,340	15	4			
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Pay of Indian Army Officers lent for duty with the Naval Division				794	8	1			
Additional Troops lent for service at Hong Kong in 1912				7	18	11			
Pay of Second Lieutenants on appointment to the Indian Army				1,621	2	6			
Portion of expenditure in England in connection with									
Lighting and buoying the Persian Gulf				1,018	13	0			
Persian Gulf Radio Offices				82	4	2			
Defence Works at Aden				789	0	8			
Turco-Persian Frontier Commission				326	17	0			
Advances to the Imperial Bank of Persia for the purposes of the Persian Government				112,500	0	0			
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents				288,344	11	1			
Expenditure in connection with Hospital for Indian Troops and the Indian Soldiers' Fund				867	4	5			
							1,777,692	15	2
GOLD STANDARD RESERVE:									
Bills of Exchange and Telegraphic Transfers on London				225,000	0	0			
Investments in the purchase of									
£	£	s.	d.						
6,149,000 British Treasury Bills	6,069,895	2	0						
2,875,000 Exchequer Bonds, 3 per cent. (1920)	2,750,296	17	6						
1,396,500 War Loan, 4½ per cent. (1925–45)	1,391,149	6	4						
				10,211,341	5	10			
Cost of the conversion of 3,266,391*l.* 9*s.* 11*d.* 2½ per cent. Consolidated Stock, held for the Reserve, into 2,177,594*l.* 6*s.* 7*d.* 4½ per cent. War Loan (1925–45)				12,235	18	9			
Deposit of Gold at the Bank of England				100,000	0	0			
Charge for custody of Gold				489	11	0			
							10,549,066	15	7
PAPER CURRENCY RESERVE:									
Deposit of Gold at the Bank of England				3,850,000	0	0			
Purchase of Silver				340,000	0	0			
Investments in Treasury Bills				4,000,295	8	11			
							8,190,295	8	11
MISCELLANEOUS DEPOSITS:									
Enemy Ships employed under the control of the India Office				188,461	7	8			
War 1914:									
Payment to the War Office for a fleet of armoured aeroplanes on behalf of the residents of the Punjab	96,750	0	0						
Purchase of binoculars on behalf of the Maharaja (Sindhia) of Gwalior	1,500	0	0						
Payments to Officers for horses taken over by the War Office	225	0	0						
Estates of Officers	26	6	2						
				98,501	6	2			
Payment in respect of the Currie Scholarship				35	10	0			
Payments in respect of the Norman Memorial Fund				16	10	0			
Passages of Indian Students				2,489	4	0			
							289,503	17	10
									20,806,558 17 6
Carried forward								£	50,750,965 10 0

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							42,223,778	7	11

RECEIPTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Advances by the War Office in respect of Expenditure incurred in India in connection with Expeditionary Forces:—						
To Europe - - - - -	564,274	0	0			
To East Africa - - - -	1,334,247	0	0			
To Mesopotamia - - -	7,297,275	0	0			
To Egypt - - - - -	1,963,387	0	0			
To the Mediterranean - -	146,508	0	0			
To the Cameroons - - -	10,427	0	0			
To Aden - - - - -	207,905	0	0			
To Persia - - - - -	93,536	0	0			
To Mauritius - - - -	*– 18,457*	*0*	*0*			
Unallocated to a particular Force -	3,089,550	0	0			
	14,688,652	0	0			
War Services unallocated to Expeditionary Forces -	1,318,280	4	8	16,006,932	4	8
Repayments by Public Departments, in respect of						
Expenditure incurred in India in connection with Indian Force in North China - - -	21,819	0	11			
Hire of Transports on behalf of the Commonwealth of Australia - - - - -	850,000	0	0			
Munitions supplied through the Railway Department -	467,000	0	0			
Portion of expenditure incurred in India in connection with						
Lighting and buoying the Persian Gulf - -	7,763	7	6			
Surveying the Persian Gulf - - -	5,354	1	1			
Persian Gulf Radio Offices - - -	1,917	9	0			
Troops lent for service in Persia - -	5,740	14	4			
Turco-Persian Frontier Commission - -	4,500	19	6			
Postal and Money Order transactions (receipts in excess of payments) - - - -	654,896	19	1			
Advances in India on account of the Emigration of Coolies and of African Protectorates, and supplies to His Majesty's Ships on the East India Station - - -	288,423	10	1			
Pensions paid in India to Out-pensioners of Chelsea Hospital	37,481	7	2			
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore -	10,108	7	4			
Expenditure incurred in India in connection with the enlistment of Natives of India for service in the Colonies -	183	11	6			
Expenditure incurred in India in connection with the employment of a Mountain Battery in Egypt - -	2,606	14	10			
Expenditure, not included in the Capitation rate, incurred in connection with Indian Native Regiments lent for service in the Colonies - - - -	757	12	2			
Teak shipped from India - - -	7,994	0	0			
Old Brass shipped from India and taken over by the Ministry of Munitions - - - -	72,000	0	0			
Stores supplied to Colonies, Dependencies, and Protectorates; bounties to soldiers for extension of service; miscellaneous advances in India - - - -	197,570	4	9			
				2,636,117	19	3
Estates remitted from India by Administrators-General by means of Bills on London				43,185	5	11
Remittances of Indians in Hospitals - - - - -				6,115	8	0
Carried forward - - £				18,692,350	17	10	42,223,778	7	11

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - - -				50,750,965	10	0

DISBURSEMENTS—*continued*.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	s.	d.	£	s.	d.
Expenditure to be brought to charge in India in connection with Expeditionary Forces:—						
To Europe - - - -	205,037	18	9			
To East Africa - - - -	24,519	18	9			
To Mesopotamia - - -	38,251	10	5			
To Egypt - - - - -	1,814	7	11			
To the Mediterranean - - -	2,810	16	4			
To Aden - - - - -	1,568	1	0			
	274,002	13	2			
Transports chartered in India employed in conveying Imperial Troops - - - -	23,692	19	9			
Purchase of Mules - - - -	116,763	16	10			
Transport of Remounts - -	24,995	19	7			
	439,455	9	4			
Stores shipped to India under War Indents:	£	s.	d.			
Clothing - - -	70,925	12	2			
Ordnance and Miscellaneous - -	724,898	16	1			
Medical - - -	23,815	16	1			
Military Farms - - -	509	18	0			
Supply and Transport - -	186,240	7	5			
Marine - - - -	273,026	7	2			
Military Works - -	6,949	11	6			
	1,286,366	8	5			
Stores shipped to India under Ordnance Factory Indents 1916–17 (War) - - - -	30,517	18	3			
				1,756,339	16	0
Stores shipped to India under Ordnance Factory Indents 1916–17 (Ordinary) - - - - - -	-	-	-	9,270	15	2
Payments to the War Office on account of Motor ambulances and aircraft presented by Indian Princes and others - - - -	-	-	-	68,747	6	8
Payments to Public Departments on account of						
Additional Troops lent for service at Hong Kong in 1912 -	7,637	5	8			
Little Basses Light Vessel Dues - - - -	2,292	11	11			
Balances on Shipping Masters' accounts - -	552	14	7			
Allotments of British Soldiers (including Territorials), and other transactions to be brought to charge or recovered in India - - - -	236,624	15	3			
				247,107	7	5
Advances to Disbursing Officer in respect of the pay of the subordinate medical staff and patients of Indian Hospitals -	-	-	-	60,904	13	0
Family Remittances and Allotments of British and Indian Services, including allotments of pay, &c., of Officers with Expeditionary Forces - - -	-	-	-	912,117	4	7
Remittances for payment by the War Office - -	5,504	11	3			
Remittances: Indo-European Telegraph - - -	1,808	7	0			
Effects of deceased soldiers - - -	317	11	4			
Remittances by British Troops for deposit in the Post Office Savings Bank - - - -	11,647	6	0			
				19,277	15	7
Remittances by Administrators-General - - - - -				49,205	8	3
Carried forward -				£3,122,970	6	8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -				18,692,350	17	10

RECEIPTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Bengal and North-Western Railway Company:									
Transfer fees and miscellaneous refunds - - -				1,002	8	1			
Bombay Baroda and Central India Railway Company:									
Transfer fees and miscellaneous refunds - -				1,161	9	11			
East Indian Railway Company:									
On account of Debenture Stock - -	3,459,579	11	7						
Transfer fees and miscellaneous refunds -	3,350	12	1						
				3,462,930	3	8			
Great Indian Peninsula Railway Company:									
Transfer fees and miscellaneous refunds - - -				14,241	11	11			
South Indian Railway Company:									
Transfer fees and miscellaneous refunds - -				11,770	6	10			
							3,491,106	0	5
Enemy Ships employed under the control of the Director of the Royal Indian Marine							514,951	16	10
Purchase and Sale of Wheat - - - - - - - - -							6,303,881	3	1
Sale of Opium - - - - - - - - -							107,765	15	9
Subscriptions to the General Provident Fund - - - -							2,393	1	0
Subscriptions to the Bengal and Madras Family Pension Fund - -							205	15	8
Receipt in connection with the S.S. "Golconda" engaged in the repatriation of enemy aliens - - - - - - - - -							2,356	5	11
Contributions to the Imperial Indian Relief Fund - - -							1,500	0	0
Miscellaneous receipts - - - - - - - - -							91,646	0	9
Gold sent from India to Egypt and France (further receipt in respect of 1914-15) -							5	18	4
Receipt from the Bank of England against deposit of Gold in India - -							2,000,000	0	0
Receipt from the National Bank of Egypt in respect of Rupees sent from India to Egypt - - - - - - - - -							100,000	0	0
Bills of Exchange and Telegraphic Transfers on India - -				20,354,517	5	5			
Less—Appropriated under "Deposits and Advances":—									
To Gold Standard Reserve -	7,574,187	13	10						
To Paper Currency Reserve - -	8,190,295	8	11						
				15,764,483	2	9			
							4,590,034	2	8
							35,898,196	18	3
							£ 78,121,975	6	2

INDIA OFFICE,
8th August 1916.

I certify that this Account has been examined under my directions; and tha

INDIA AUDIT OFFICE,
14th April 1917.

For Statement showing new or increased salaries or pensions granted in t

of the Government of *India*, from 1st April 1915 to 31st March 1916—*continued.*

							£	s.	d.	£	s.	d.
Brought forward							3,122,970	6	8	50,750,965	10	0
DISBURSEMENTS—*continued.*												
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—*continued.*												
Bengal and North-Western Railway Company:				£	s.	d.						
Advances for purchase of Stores, &c.				11,657	16	1						
Bombay Baroda and Central India Railway Company:												
Advances for purchase of Stores, &c.				292,222	13	11						
East Indian Railway Company:	£	s.	d.									
Advances for purchase of Stores, &c.	521,252	18	0									
Rental paid to the South Behar Railway Company	30,000	0	0									
				551,252	18	0						
Great Indian Peninsula Railway Company:												
Advances for purchase of Stores, &c.				958,133	13	7						
South Indian Railway Company:												
Advances for purchase of Stores, &c.				295,399	12	11						
							2,108,666	14	6			
Rohilkund and Kumaon Railway Company:												
Interest on 4 per Cent. Debenture Stock allocated to State Works							17,779	12	6			
Stores chargeable to Provincial and Local Funds and to Native States							250,483	3	11			
Stores chargeable to the Twante Canal Project, Burma							7,686	0	10			
Nickel, &c., supplied for Coinage purposes							1,953	11	11			
National Health Insurance: Payments to the National Health Insurance Commission in respect of soldiers in India							60,184	7	0			
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account							64,000	0	0			
Pay and Pensions chargeable to Native States, Local Funds, &c.							7,213	19	5			
Payments on account of the General Provident Fund							1,672	4	3			
Payments on account of the Bengal and Madras Family Pension Fund							90	13	4			
Enemy Ships employed under the control of the Director of the Royal Indian Marine							219,876	8	8			
Purchase and Sale of Wheat:												
Wheat Bills and Demand Drafts paid in London				1,771,008	12	0						
Freight				1,453,559	7	3						
Commission to Agent Firms				33,983	13	4						
Miscellaneous				8,947	4	4						
							3,267,498	16	11			
Purchase and equipment of Hospital Ship on behalf of the Maharaja (Sindhia) of Gwalior and other Native Princes							1,505	9	10			
Expenditure in connection with the S.S. "Golconda" engaged in the repatriation of enemy aliens							19,015	16	8			
Contributions by Ruling Princes and others to the Prince of Wales's National Relief Fund, the Belgian Refugees' Fund, and other Relief Funds							4,740	10	4			
Contributions from the Imperial Indian Relief Fund to the Hospitals for Indian Troops, the Officers' Families' Fund, and the Serbian Fund							12,825	0	0			
Miscellaneous Payments to be brought to charge or recovered in India							88,298	18	8			
Bills of Exchange and Telegraphic Transfers on London sold in India (*see also* "Gold Standard Reserve")							4,668,000	0	0			
Purchase of Silver (*see also* "Paper Currency Reserve")							643,200	0	0			
										14,567,661	15	5
TOTAL DISBURSEMENTS									£	65,318,627	5	5

Balance on the 31st March 1916, held as follows:—

	Treasury Balance.			Gold Standard Reserve.					
	£	s.	d.	£	s.	d.			
Cash at the Bank of England and in the hands of sub-accountants	1,953,348	0	9	—					
Loans to the Bank of England	5,057,368	13	4	5,792,631	6	8			
	7,010,716	14	1	5,792,631	6	8	12,803,348	0	9
						£	78,121,975	6	2

WALTER BADOCK,
Accountant-General.

ubject to the observations contained in the annexed Report, it is correct.

H. A. COOPER,
Auditor.

ear 1915-16, *see* pages 70 and 71 of the Home Accounts presented in May 1916, No. 70.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1915 to 31st March 1916; prepared and submitted to Parliament and to the Secretary of State in Council in pursuance of the 27th Section of the Government of India Act, 1915.

1. It is necessary, in the first place, to offer some observations on my Report on the Accounts of the previous year 1914–15.

Of the various sums surcharged or disallowed in the last Report, all were adjusted prior to the 31st March 1916, with the exception of the following items, which were outstanding at that date, and must be again surcharged or disallowed:—

£	*s.*	*d.*	
274	2	6	*see* paragraph 1 of last Report.
123	17	0	(part of 8,242*l.* 3*s.* 11*d.*), *see* paragraphs 13 and 25 of last Report.
29	15	3	(part of 145*l.* 7*s.* 5*d.*), *see* paragraph 25 of last Report.
76	13	7	(part of 157*l.* 17*s.* 11*d.*), *see* paragraph 25 of last Report.
3	16	6	*see* paragraph 25 of last Report.
12	6	8	(part of 23*l.* 6*s.* 8*d.*), *see* paragraph 25 of last Report.
14	0	0	*see* paragraph 25 of last Report.

These amounts, with the exception of the sum of 274*l.* 2*s.* 6*d.* were adjusted during the year 1916–17.

2. The outstanding advances to the War Office mentioned in paragraph 2 of the previous Report, viz., 13,750*l.* for experiments on mountain guns, and 9,171*l.* 7*s.* 1*d.* for carriages, also 28,709*l.* 9*s.* 9*d.* referred to in paragraph 19, remained unaccounted for on the 31st March 1916.

3. The three questions in dispute with the War Office referred to in paragraph 3 of the last Report, and in preceding Reports, are still awaiting adjustment:—

(*a*) Excess payments to the War Office in 1907–08 for 13-pounder and 18-pounder equipment for the re-armament of the Artillery in India.

(*b*) Claim against the War Office on account of shortage of troops sent to India in 1907–08 and 1908–09.

(*c*) The insufficiency of the receipts for the Imperial share of the expenditure on Aden Defences.

These questions remain in the same position as at the date of the last Report.

4. The claim of about 600*l.* on the Foreign Office resulting from a question raised in my Department as to the sufficiency of the amounts recovered in respect of Lighting and Buoying the Persian Gulf (*see* paragraph 6 of the last Report) has been admitted and the amount credited to Indian Revenues.

5. I now proceed to report on the Accounts for 1915–16.

The surcharges and disallowances outstanding at the close of the year are shown at the end of the Report, paragraph 22.

RECEIPTS.

REVENUE:

Interest:

6. Interest realised from investment of Cash Balance - £93,458 4*s.* 8*d.*

This is the amount received in respect of loans to the Bank of England. No loans of any other kind were made during the year under review.

7. Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - £31,348 19*s.* 10*d.*

This amount includes 21,904*l.* 2*s.* 2*d.* in respect of instalments of interest on the 1903 loans, in accordance with the amortisation table referred to in paragraph 11 of the last Report (2,285*l.* 8*s.* 7*d.* on account of repayment of principal is brought to account under "Deposits and Advances"). A further instalment of 879*l.* 2*s.* 11*d.* due in the month of March 1916 was received in the following month.

The remaining sum of 9,444*l.* 17*s.* 8*d.* consists of interest for 1914–15 on the joint loans made by the Indian and Imperial Governments to the Persian Government in 1912, 1913 and 1914. The moiety of this interest due to the Imperial Government was paid in April 1916.

The amount due to India for 1914–15 was 14,111*l.* 19*s.* 8*d*, of which 1,944*l.* 15*s.* 1*d.* was brought to account during that year (*see* last Report). This amount added to the moiety of 9,444*l.* 17*s.* 8*d.* = 6,667*l.* 3*s.* 11*d.*, leaving 7,444*l.* 15*s.* 9*d.* still outstanding for 1914–15, together with the whole amount for 1915–16, viz., 14,700*l.*

The amount due to Indian Revenues on 31st March 1916 was accordingly 22,144*l.* 15*s.* 9*d.*

DEPOSITS AND ADVANCES:

8. Enemy ships employed under the control of the India Office:—

Receipts - - - -	£309,000 10*s.* 4*d.*
Payments - - - -	£188,461 7*s.* 8*d.*

These amounts represent the transactions brought to account up to the 31st March 1916 as a result of the working of 12 German vessels which were detained in Indian ports at the outbreak of war and were transferred to the management of the India Office at various dates from the 1st June 1915.

Prior to the transfer they were under the control of the Director, Royal Indian Marine, and the transactions pertaining thereto, so far as they have been dealt with in this country, are as follows:—Receipts, 514,951*l.* 16*s.* 10*d.*; Payments, 219,876*l.* 8*s.* 8*d.* (*see* Remittance Account, pp. 26 and 27); and Payments, 24,989*l.* 16*s.* 1*d.* in the year 1914–15.

In addition to commercial voyages, some of the vessels have been employed to carry mules from Buenos Ayres for the Government of India. Others have been engaged on service for the Admiralty to the Mediterranean, Egypt, and Mesopotamia, but no adjustments have yet been made with that Department.

The number of vessels originally concerned was 13. One, however, was lost off Cape Spartel in March 1915, and a recovery of 90,000*l.* from the underwriters is included in the figures. Another, carrying a cargo of Government wheat, went aground off Aden in August 1915, and an advance of 9,000*l.* by the underwriters, on account of the expenses incurred in making good the damage, is also included. The average adjustment statement recently completed shows that a further sum of 4,467*l.* is recoverable.

One of the vessels, whilst proceeding on Admiralty service, was torpedoed by a German submarine in February last. The fleet, accordingly, now consists of 11 vessels.

The payments also include certain items pertaining to prize vessels under the provisional management of the Director, Royal Indian Marine, but now transferred to the control of the Oversea Prize Disposal Committee to whom the credit balances are being handed over. These items, together with others of general expenditure, may prove to be chargeable to that Committee.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

9. Hire of Transports on behalf of the Commonwealth of Australia - - - - £850,000 0*s.* 0*d.*

This amount represents advances made in this country by the Commonwealth of Australia in respect of certain transports chartered by the Government of India in connection with the Indian Expeditionary Forces and lent to the Australian Government for the transport of their troops. Detailed accounts are furnished from India giving particulars of the charges for hire, coal, &c., and the amounts thus accounted for are set off against the advances.

The Indian statements are not fully audited in my Department as the expenditure is incurred in India and does not come within my purview as Auditor of the Home Accounts, but all claims of this kind are sent to me to be noted, and on one of these claims I raised a question as to the sufficiency of the amounts included for the hire of two transports. The point was referred to India with the result that an additional amount of about 13,000*l.* was included in a later claim.

10. Purchase and sale of wheat - - - £6,303,881 3*s.* 1*d.*

This amount represents the proceeds of the sale of wheat shipped to this country in 1915 under the scheme set up by Government for the regulation of the Indian wheat export trade.

The accounts are kept partly in India and partly in this country, the payments in England during 1915–16 amounting to 3,267,498*l.* 16*s.* 11*d.* A statement showing all the transactions in both countries will be appended to the Secretary of State's accounts for next year.

Under the arrangement made between the Treasury and the India Office any profit resulting from the scheme will be credited to Indian revenues.

11. Sale of opium - - - - - £107,765 15*s.* 9*d.*

In 1913 and 1914 investigations were made as to the possibility of opening up a market in Europe and America for Indian Opium to be used for medicinal purposes. Samples were sent from India and subjected to analysis, the results showing that the opium contained the necessary percentage of morphia.

The entrance of Turkey into the sphere of hostilities and the consequent cessation of imports of opium from that country made a new source of supply imperative. Early in 1915 200 chests were sent from India and consignments have since been sent regularly.

The amount realised by the sale of 1,000 chests sent home during 1915-16—after deducting agents' commission and the usual trade discount—was £107,765 15*s.* 9*d.*

DISBURSEMENTS.

EXPENDITURE:

Posts and Telegraphs:

12. Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - £42,713 0*s.* 0*d.*

This amount is made up as follows:—	£	*s.*	*d.*
Advance subject to adjustment - - - -	54,588	0	0
Less—on account of the discontinuance of sorting mails at sea from 1st September 1914 at 7,500*l.* per annum -	11,875	0	0
	£42,713	0	0

The question of the modification of the Indian liability in respect of the cost of the Mail Service consequent upon the re-assessment of the Australian contribution thereto (*vide* paragraph 14 of the last Report) is not yet finally adjusted.

The General Post Office, however, in addition to the instalment of 30,000*l.* paid to the account of the Secretary of State in the previous financial year in respect of the period 1912–15, has now paid a further instalment of 20,000*l.* on the same account.

Owing to a controversy with the Peninsular and Oriental Steam Navigation Company as to the date from which, under the terms of their Contract, an adjustment should be made in respect of the discontinuance of sea-sorting, the above deduction of 11,875*l.* has been cancelled in the year 1916–17 pending settlement of the matter.

General Administration:

13. Telegrams to India - - - - £6,806 14*s.* 0*d.*

The question raised by me, and referred to in last year's Report (paragraph 15), as to the sufficiency of the recoveries effected from the Imperial Government in respect of telegrams relating to the war is not yet settled.

Political:

14. Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - £1,700 0*s.* 0*d.*

The Secretary of State has furnished me with a certificate of the sum expended under this head during the year and of the balance in hand on the 31st March 1916. The certificate further states that the expenditure was necessary for the public service.

MILITARY SERVICES:

Army—Effective:

15. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:—

	£	*s.*	*d.*	£	*s.*	*d.*
For the year 1915–16 - - -				930,700	0	0
Less—Refund of over-payments:						
For the year 1911–12 - -	30	12	0			
„ „ 1912–13 - -	98	17	10			
„ „ 1913–14 - -	1,319	15	10			
				1,449	5	8
				£929,250	14	4

The sum of 930,700*l.* represents provisionally the charge for 1915–16.

The Memorandum referred to in last year's Report, in which it is proposed that the figure of 930,700*l.* shall be adopted finally for 1914–15, and each succeeding financial year during which the war may last, is still the subject of negotiation between the India Office and the War Office.

The refunds of 30*l.* 12*s.* and 98*l.* 17*s.* 10*d.* = 129*l.* 9*s.* 10*d.* are in respect of over-payments for Deferred Pay and Gratuities disallowed in the last Report (*see* paragraph 1).

The Army effective charge against India for 1913-14 was as follows:—

	£	*s.*	*d.*
Advances to the War Office in 1913-14 - -	924,380	8	8
Less—Refund in 1915-16 (*see* above) - -	1,319	15	10
	£923,060	12	10

Viz., Capitation Rate on the average number of officers and men of the Imperial Army in India, calculated on the establishment strength of the units actually in India:—11*l.* 8*s.* per man on 75,582 officers and men -	£ 861,634	*s.* 16	*d.* 0
Deferred pay chargeable to India - - -	14,054	18	8
Gratuities on death, discharge, &c., under the Pay Warrant: 35·45 per cent. chargeable to India -	47,370	18	2
	£923,060	12	10

I have to report that during the year 1913–14 the Indian Establishment was not maintained at its proper strength. The shortage of troops sent to India will be dealt with in connection with the outstanding question of shortage in 1907–08 and 1908–09, *vide* paragraph 3.

16. Indian Troop Service - - - - £556,903 18*s.* 2*d.*

In paragraph 24 of last year's report reference was made to a Memorandum in course of preparation relating (*inter alia*) to Indian Troop Service charges.

Under the terms of this Memorandum it is agreed that India shall bear a fixed annual charge for trooping during the period of the war, payment being made to the War Office of the difference between the expenditure incurred in this country and in India and the contribution agreed on. The actual amount of this contribution, which will be based on an estimate of the average normal cost, is at present the subject of negotiation between the India Office and the War Office.

The above amount of 556,903*l.* 18*s.* 2*d.* includes 542,300*l.* in respect of advances on this account for the years 1914–15 and 1915–16, subject to adjustment when the details have been agreed on.

17. Further contribution towards the expenses during 1911–12 of His Majesty's ships engaged in the suppression of the arms traffic in the Persian Gulf - - - £9,000 0*s.* 0*d.*

The amount expended by the Admiralty in 1911–12 on this account was 74,309*l.*, in respect of which 64,000*l.* was advanced in March 1913. The advances made in March 1911, 1912, and 1913, together with the 9,000*l.* now paid, approximate to the amount expended by the Admiralty from the commencement of the blockade in 1910 up to the 31st March 1912.

Claims from 1st April 1912 to August 1914, when the blockade ended, are still to be rendered by that Department, advances on account amounting to 105,000*l.* having been made in March 1914 and 1915.

Of the two outstanding questions referred to in paragraph 18 of my last report the one relating to Depreciation has been withdrawn, and the other relating to Pension Contributions of Petty Officers and men is still the subject of correspondence with the Admiralty.

18. Stores for India: Aviation - - - - £60,000 0*s.* 0*d.*

This amount is an advance to the War Office, subject to adjustment.

Army—Non-Effective:

19. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:—	£	*s.*	*d.*
For the year 1915–16 - - - - -	946,073	0	0
Less—Contribution towards War Pensions and Gratuities of Indian Soldiers:—			
For the year 1914–15 - - - £1,600			
For the year 1915–16 - - £80,000			
	81,600	0	0
	£864,473	0	0

The sum of 946,073*l.* is an advance subject to adjustment.

The advances of 936,664*l.* for 1913–14, and 946,073*l.* for 1914–15, referred to in paragraph 20 of last year's Report, are still unadjusted, the Memorandum relating to Non-effective charges (*see* paragraph 24 of last Report) having not yet been prepared.

The sum of 81,600*l.* represents the estimated amounts payable by the War Office for the family, wound and injury pensions or gratuities attributable to the war in respect of Indian Troops, and the pensions and gratuities payable in India in respect of British Troops.

Three retired officers of the Royal Engineers whose pensions are borne partly by Indian and partly by Imperial Revenues have been employed by the Imperial Government on the Ordnance Survey during the war. The remuneration paid is less than the ordinary rate allowed for the duties performed owing to the fact that the officers are in receipt of pensions. The question whether the "saving" resulting from the employment of these officers should not be shared by the two Governments, in proportion to the pension charges borne respectively by them, is the subject of correspondence between the India Office and the Treasury.

REMITTANCE ACCOUNT:

20. Additional Troops lent for service at Hong Kong in 1912 £7,637 5*s.* 8*d.*

This amount represents a repayment to the War Office (subject to adjustment) in respect of advances made by that Department on account of Indian Troops sent to Hong Kong in 1912.

Claims for amounts expended in India are sent from that country periodically for adjustment with the War Office. Questions were raised by me as to the non-inclusion in these claims of items on account of rail charges, passages and pay. As a result supplementary claims were made amounting to about 4,400*l.*

21. *War expenditure in connection with the employment of Indian Troops out of India.*

Advances of 17,378,273*l.* on this account have been made by the War Office subject to adjustment. The actual net expenditure in India and the Field during 1915–16 was 15,831,458*l.* and was arrived at, in accordance with the terms of the Memorandum referred to in paragraph 24 of my last year's report, by deducting from the gross expenditure 5,570,320*l.*, representing the cost to Indian Revenues in normal circumstances of the troops sent abroad, and 338,644*l.* in respect of contributions by certain Indian Native States. Further amounts have been paid to Imperial Revenues during the year, viz., 96,750*l.*, subscribed by residents in the Punjab for a fleet of armoured aeroplanes, 1,500*l.* presented by the Maharaja (Sindhia) of Gwalior, for the purchase of binoculars, and 68,747*l.* 6*s.* 8*d.*, presented by Indian Princes and others for motor ambulances and aircraft.

The credit of 5,570,320*l.* in respect of the normal cost of troops referred to above, is provisional, and may require slight adjustment in the Accounts for later years, but the estimate prepared by the Government of India (*vide* paragraph 24 of last report) has been accepted by the War Office subject to settlement of a few queries raised by that Department.

In addition to the expenditure in India and the Field, 1,371,340*l.* 15*s.* 4*d.* has been expended at the India Office during 1915–16 in respect of Expeditionary Forces, &c. The vouchers relating to this amount have been audited in my Department, and certificates to that effect have been furnished to the War Office for production to the Comptroller and Auditor-General who accepts my audit of this expenditure.

22. The following is a list of Surcharges and Disallowances on the Account for 1915–16.

Description and Amount of Item in the Account.	£ s. d.	Surcharges. £ s. d.	Disallowances. £ s. d.
RECEIPTS.			
Military Services:—			
Army Effective:—			
Indian Troop Service: Receipts from the Imperial Government, recoveries for messing, &c.	19,541 17 0	30 0 0	
Fees, &c., received in respect of King's India Cadets at the Royal Military College, Sandhurst	207 16 2	70 0 0	
DISBURSEMENTS.			
Indo-European Telegraph: Absentee Allowances	1,743 5 6		1 0 0
General Administration: Store Department: Wages, &c.	29,695 10 6		23 0 0
Superannuation Allowances and Pensions: Pensions of Widows and Families of Officers of the Bengal Pilot Service	4,170 8 9		6 18 10
Stationery and Printing: Stores for India	103,702 19 10		9 4 9
Miscellaneous:—			
Expenditure in connection with the Royal Commission on the Public Services in India	8,139 5 6		2 5 0
Commission on Freight, Lighterage, Dock Dues, Packing, &c.	8,876 18 9		7 6 0
Military Services:—			
Army Effective:—			
Furlough Allowances of Officers and Men of British Regiments serving in India	7,646 7 4		472 1 9
Furlough Allowances of Officers of Territorial Regiments serving in India	3,074 1 2		13 11 6
Furlough Allowances of Officers of the Indian Service	143,393 5 2		35 17 5
Passage of Officers and others not charged to Indian Troop Service	8,509 5 4		47 11 6
Miscellaneous Expenditure	1,869 15 3		6 12 0
Stores for India: Ordnance, &c.	319,174 15 3		27 4 5
State Railways: Stores for India:—			
Eastern Bengal Railway	387,505 16 9		45 2 3
North-Western Railway	407,150 6 9		2 3 9
Remittance Account:—			
War Stores: Ordnance, &c.	724,898 16 1		23 10 10
Advances for pay of staff and patients of Indian Hospitals	60,904 13 0		50 0 0
Family Remittances, &c., of British and Indian Services &c.	912,117 4 7		84 9 9
Stores chargeable to Provincial and Local Funds, &c.	250,483 3 11		2 5 8
		100 0 0	860 5 5

	£ s. d.
23. To the Balance, as shown by the Accountant-General in the present Account,	12,803,348 0 9
the following sums must be added:	
Surcharges on previous Account (*see* paragraph 1) — £397 19 6	
Disallowances on previous Account (*see* paragraph 1) — £136 12 0	
Surcharges on present Account (*see* paragraph 22) — £100 0 0	
Disallowances on present Account (*see* paragraph 22) — £860 5 5	
	1,494 16 11
	£12,804,842 17 8

H. A. Cooper,
Auditor.

India Audit Office,
14th April 1917.

No. 3.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS on the STORE ACCOUNTS from 1st April 1915 to 31st March 1916; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of the 27th Section of the Government of India Act, 1915.

1. The number of Packing Accounts received back from India since the date of the last Report is as follows:—

63 for the year 1913–14, leaving 153 outstanding.
72 for the year 1914–15, leaving 169 outstanding.

2. In the year 1915–16, 10,051 Packing Accounts were sent to India, of which 170 are outstanding at the present date. These documents are the evidence of the due receipt of Stores in India, and the basis for recoveries of the value of short deliveries.

3. Settlement in respect of the loss of Government Stores *ex* "Clan Mackenzie" was effected in November 1916 by recovery of the sum of 1,312*l.* 16*s.* 8*d.* *Vide* paragraph 3 of the last Report.

4. No payment has yet been made in respect of the span for the Sara Bridge (Eastern Bengal Railway) delivered in India by the "Barenfels," and the printing machine on board the "Fangturm" at Palma, Majorca, has not yet been delivered. *Vide* paragraph 5 of the last Report.

5. The following ships carrying Government Stores were sunk during the year by enemy submarines:—

	Date of sailing.	Value of Stores plus $\frac{1}{8}$ths freight.
		£
"Clan Macalister"	Oct. '15	2,988
"Colenso"	Nov. '15	863
"Clan Macfarlane"	Dec. '15	2,321
"Persia"	Dec. '15	1,140
"Springwell"	Jan. '16	26,400
"Maloja"	Feb. '16	100
"Dido"	Feb. '16	2,519
"Chantala"	Mar. '16	28,800
		£65,131

H. A. COOPER,
Auditor.

INDIA AUDIT OFFICE,
14th April 1917.

No. 4.

SUMMARY of PAYMENTS in the Year 1915–16 for Stores procured for Shipment to India.

Head of Service.	Stores.	Freight.	TOTAL.
Expenditure charged against Revenue:	£ s. d.	£ s. d.	£ s. d.
Land Revenue	378 2 1	1 7 9	379 9 10
Opium	393 6 2	14 14 9	408 0 11
Salt	2,297 7 5	198 14 3	2,496 1 8
Stamps	85,507 6 5	4,195 13 1	89,702 19 6
Excise	365 12 8	18 8 1	384 0 9
Customs	195 7 7	16 13 0	212 0 7
Forest	434 3 9	21 18 5	456 2 2
Posts and Telegraphs:			
*Indo-European Telegraph	21,603 2 5	2,010 9 5	23,613 11 10
Posts	1,755 9 2	61 4 0	1,816 13 2
Telegraphs	142,995 11 3	6,599 9 3	149,595 0 6
Mint	6,761 1 5	788 8 5	7,549 9 10
General Administration	39,217 6 1	985 2 5	40,202 8 6
Law and Justice	177 4 7	—	177 4 7
Political	1,165 18 8	70 5 11	1,236 4 7
Agriculture	46 5 6	0 9 6	46 15 0
Scientific and Miscellaneous Departments	20,655 14 11	514 19 5	21,170 14 4
Stationery and Printing	98,873 1 5	4,829 18 5	103,702 19 10
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	5,153 4 3	410 15 11	5,564 0 2
Irrigation: Minor Works	175 0 0	114 12 11	289 12 11
Other Public Works:			
Civil Works	10,934 0 0	961 7 0	11,895 7 0
Military Services:			
Army-Effective:			
Clothing	110,033 3 10	1,763 12 8	
Ordnance and Miscellaneous	308,216 11 5	10,958 3 10	
Medical	99,372 16 3	5,137 16 11	696,869 9 4
Military Farms	11,730 12 11	1,212 3 2	
Supply and Transport	85,823 10 0	2,620 18 4	
Aviation	60,000 0 0	—	
Marine:			
Coal	1,725 1 1	1,041 11 11	136,323 19 11
Miscellaneous	127,595 8 3	5,961 18 8	
Military Works	27,487 4 0	3,686 2 4	34,760 13 9
Ditto New Capital at Delhi	2,831 93 0	755 14 5	
Special Defence Works (1902)	7,485 2 9	432 19 0	7,918 1 9
£	1,281,385 9 3	55,385 13 2	1,336,771 2 5
Expenditure not charged to Revenue:			
State Railways:			
Eastern Bengal Railway	364,509 13 10	22,996 2 11	
Ditto (Sara Bridge)	—	0 3 7	842,297 3 8
North-Western Railway	369,523 17 11	37,626 8 10	
Oude and Rohilkund Railway	43,601 19 1	4,038 17 6	
Irrigation Works	32,659 6 10	3,749 8 10	36,408 15 8
Initial expenditure on the New Capital at Delhi	4,171 17 11	269 19 6	4,441 17 5
Remittance Account:			
Stores supplied for War Purposes:			
Clothing	69,815 11 4	1,110 0 10	
Ordnance and Miscellaneous	698,611 19 4	26,286 16 9	
Medical	23,455 3 10	360 12 3	
Military Farms	481 15 6	28 2 6	1,286,366 8 5
Supply and Transport	181,179 19 4	5,060 8 1	
Marine	272,127 5 6	899 1 8	
Military Works	6,712 14 4	236 17 2	
Stores supplied for Ordnance Factories under 1916–17 Indents	38,153 16 10	1,634 16 7	39,788 13 5
Stores chargeable to Provincial and Local Funds and to Native States:			
Railway Stores	10,302 10 9	2,109 19 6	250,483 3 11
Other Stores	207,736 11 6	30,334 2 2	
Twante Canal Project	6,941 11 1	744 9 9	7,686 0 10
Nickel, &c., supplied for Coinage	1,519 14 1	433 17 10	1,953 11 11
TOTAL £	3,612,890 18 3	193,305 19 5	3,806,196 17 8

*In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

8th August 1916.

WALTER BADOCK,
Accountant-General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1915 to 31st March 1916.

	£	s.	d.
1. Capital Charges of the Service	—		
2. Salaries of Establishments in England and India	4,104	19	4
3. Hire and Fittings of Transports	2,133	12	2
4. Coal	*— 1,982*	*11*	*5*
5. Mess of Officers		12	0
6. Provisions and Stores for Troops and Horses	23	8	4
7. Miscellaneous Charges	350	1	8
8. Suez Canal Transit Charges	*— 1,183*	*16*	*4*
9. Miscellaneous Expenses	186	0	7
10. Conveyance in other than Indian Troop Service Transports	*47*	*19*	*11*
11. Repayments on account of Passages	513	15	0
12. Advance, subject to adjustment, in respect of the Estimated normal cost of the Indian Troop Service in accordance with the terms of the Memorandum in course of preparation between the Indian and Imperial Governments:— Year 1914–15 - 271,150*l.* ; ,, 1915–16 - 271,150*l.*	542,300	0	0
	546,398	1	5
Deduct—			
Receipts from the Imperial Government for employment of the Transports, and for Passages of Officers, &c., on Imperial Service, &c.	8,467	16	11
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for losses and damage of Stores	10	11	6
Recoveries on account of furlough passages granted on payment, &c.	34	12	5
	8,513	0	10
	£ 537,885	0	7
Abate—Transactions through the Troop Service Accounts for "Other Services"	11	12	5
	£ 537,873	8	2

	£	s.	d.				
Net Expenditure in England as shown in the Home Accounts:—							
Disbursements (page 17)	556,903	18	2				
Receipts (page 16)	19,541	17	0	537,362	1	2	
Net Expenditure in India as shown in the Finance and Revenue Accounts:—							
Disbursements (page 249, Rs. 8,592)	572	16	1				
Receipts (page 229, Rs. 923)	61	9	1	511	7	0	
				£ 537,873	8	2	

ADMIRALTY, 24th May 1917.

GRAEME THOMSON,
Director of Transports and Shipping.

No. 6.—COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1915-16. Budget, March 1915.	Account.	Increase.	Decrease.	
REVENUE.	£	£	£	£	
INTEREST:					
Interest realized from investment of Cash Balance, &c.	94,000	125,082	31,082	—	1
Discount Sinking Fund	—	791	791	—	2
Paper Currency Reserve Investment: Interest	78,200	78,211	11	—	
POSTS AND TELEGRAPHS:					
Indo-European Telegraph:					
Message Revenue	2,100	10,077	7,977	—	3
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line	9,200	8,860	—	340	
Miscellaneous	—	189	189	—	4
Posts:					
Postal arrangement with the Lords of His Majesty's Treasury	69,000	—	—	69,000	5
MINT					
Proceeds of sale of Indian Coins sent home for assay	—	31	31	—	
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance	600	562	—	38	
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:					
Sale proceeds of books, maps, &c.	900	557	—	343	
SUPERANNUATION ALLOWANCES AND PENSIONS:					
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	10,700	9,849	—	851	6
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	21,300	23,851	2,551	—	7
Contribution towards Pensions of Civil Officers from India lent for Imperial Service	—	233	233	—	
Subscriptions towards Indian Civil Service Family Pensions	2,000	9,637	7,637	—	8
MISCELLANEOUS:					
Receipt on account of Diplomatic and Consular Establishments in Persia, miscellaneous receipts connected with the supply of Stores to India, and sundry items	14,000	22,869	8,869	—	9
RAILWAY REVENUE ACCOUNT:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company	200	230	30	—	
Bengal-Nagpur Railway: Interest, &c., on Government holding	200	236	36	—	
STATE RAILWAYS—INTEREST ON DEBT:					
Oude and Rohilkund Railway Discount Sinking Fund	—	50	50	—	10
STATE RAILWAYS—SINKING FUNDS:					
East Indian Railway	—	1,442	1,442	—	11
Eastern Bengal Railway	—	107	107	—	12
Scinde Punjab and Delhi Railway	—	885	885		13
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits	2,500	1,714	—	786	14
Southern Punjab Railway Ditto ditto	65,000	69,808	4,808	—	15
MILITARY SERVICES:					
ARMY—EFFECTIVE:					
Contribution by the Imperial Government in respect of					
Cost of the Transport of Troops	130,000	130,000	—	—	
Military Charges for Aden	100,000	100,000	—	—	
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	50,000	30,000	—	20,000	16
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; receipts on account of the consolidated clothing allowances of British soldiers and on account of the Indian Troop Service; proceeds of sales of unserviceable stores, &c.	21,700	41,705	20,005	—	17
ARMY—NON-EFFECTIVE:					
Subscriptions towards Indian Military Service Family Pensions	27,000	38,179	11,179	—	18
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (Carried forward) £	698,600	705,155			

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1915–16.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The sums available for investment were larger and the rate of interest was higher than was estimated. On the other hand, the receipt for interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government was 2,651*l.* less than the amount included in the Budget.

2 The Account represents the interest on 4½ per cent. War Loan purchased for the Sinking Fund instead of India 3 per cent. Stock, which, when the Budget was prepared, it was contemplated would be purchased and cancelled.

3 The Budget represented the amount due from the Ottoman Government. No recovery was, however, made during the year. The Account represents receipts from the Eastern Telegraph Company in respect of Traffic Balances owing to the War.

4 The Account represents the sale proceeds of gutta-percha scrap sent from India.

5 Of the amount included in the Budget, 30,000*l.* was received in March 1915. Owing to the delay in obtaining necessary statistics, no further advance was made by the Post Office in respect of the amount recoverable under the Morley Award for the three years to 31st January 1915 as applied to the whole of the Eastern Mail Service.

6 A smaller portion of the invested capital of the Regular Widows' Fund was sold during the year, under the Act of 1837, as the liabilities of the Fund during 1914–15 were less than was expected.

7, 8 Due to larger payments of Leave Allowances in this country.

9 The Account includes 5,194*l.* as a net receipt in respect of Fines and Penalties incurred by Contractors in providing Stores instead of a net payment as contemplated in the Budget, and also 2,124*l.* for the inspection of Stores on behalf of the Imperial Government and others. There was an increase of 600*l.* in the receipt from the Inland Revenue in respect of the assessment of Income Tax at the India Office, and of 551*l.* on account of Diplomatic and Consular Services in Persia.

10, 11, 12, 13 *See* Note 2.

14 The Government share of surplus profits for the year 1914–15 was less than the Estimate furnished by the Company.

15 The Government share of surplus profits from the 1st October 1913 to 30th September 1914 was more than the Estimate furnished by the Company.

16 Mainly due to the withdrawal of two Regiments, one from February 1915, the other from July 1915.

17 The Account includes 19,542*l.* in respect of the Indian Troop Service for which no provision was made in the Budget, and there was an increase of 3,258*l.* in the receipts on account of the consolidated clothing allowances of British soldiers, consequent on the settlement of the account with the War Office to the end of 1913–14 and of 5,204*l.* in the sale proceeds of unserviceable stores. On the other hand, there was a decrease of 7,187*l.* in the value of articles in the possession of Regiments on their transfer to the British Establishment and there were variations under other sub-heads

18 Mainly due to the issue of Pay to Officers of the various Expeditionary Forces.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1915-16. Budget, March 1915.	Account.	Increase.	Decrease.	
	£	£	£	£	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (Brought forward)	698,600	705,155			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES.					
ON ACCOUNT OF SUBSCRIBED CAPITAL	1,996,600	—	—	1,996,600	1
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS	2,400	9,431	7,031	—	2
	1,999,000	9,431			
DEBT.					
TEMPORARY DEBT INCURRED:					
Temporary Loans on security of India Bills	7,000,000	7,000,000	—	—	
	7,000,000	7,000,000			
DEPOSITS AND ADVANCES.					
REPAYMENT OF ADVANCES:					
Repayment by the War Office of					
Expenditure in England in connection with					
Expeditionary Forces:—					
To Europe	859,000	126,902	—	732,098	3
To East Africa	—	7,150	7,150	—	4
To Mesopotamia	—	114,681	114,681	—	5
To Egypt	—	11,154	11,154	—	6
To the Mediterranean	—	13,112	13,112	—	7
To the Cameroons	—	149	149	—	8
To Aden	—	5,000	5,000	—	9
Hospital Ships	—	728,507	728,507	—	10
Transports chartered in England employed in conveying Imperial Troops	140,000	210,005	70,005	—	11
Pay, &c., of Indian Army Officers lent for duty on the Home Establishment	90,000	130,907	40,907	—	12
Miscellaneous War Services	—	23,774	23,774	—	13
Repayment by the Imperial Government of					
Expenditure in England in connection with					
Additional troops lent for service at Hong Kong in 1912	—	1,637	1,637	—	14
Pay, &c., of Indian Army Officers lent for duty with the Naval Division	—	1,433	1,433	—	15
Pay of Second Lieutenants on appointment to the Indian Army	1,000	2,752	1,752	—	16
Stores taken over by the War Office	—	535	535	—	17
Portion of expenditure in England in connection with					
Lighting and buoying the Persian Gulf	—	1,012	1,012	—	18
Persian Gulf Radio Offices	1,000	54	—	946	19
Portion of advances to the Imperial Bank of Persia for the purposes of the Persian Government	3,700	2,285	—	1,415	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents	—	280,378	280,378	—	20
Expenditure in connection with the Hospital for Indian Troops and the Indian Soldiers' Fund		1,460	1,460	—	21
Advances to Indian Students	—	30	30	—	
GOLD STANDARD RESERVE:					
Bills of Exchange and Telegraphic Transfers appropriated	—	7,574,188	7,574,188	—	22
British and Colonial Government and other Securities sold or paid off	7,577,000	5,839,203	—	1,737,797	23
Withdrawal of Gold from deposit at the Bank of England	—	1,350,000	1,350,000	—	24
Withdrawal from the Paper Currency Reserve in London against corresponding payments into that Reserve in India	—	1,000,000	1,000,000	—	25
Dividends on Investments and discount on Treasury Bills, &c.	386,500	569,985	183,485	—	26
PAPER CURRENCY RESERVE:					
Bills of Exchange and Telegraphic Transfers appropriated	—	8,190,295	8,190,295	—	27
MISCELLANEOUS DEPOSITS:					
Enemy ships employed under the control of the India Office	—	309,000	309,000	—	28
Indian Military Widows' and Orphans' Fund	—	9	9	—	
War 1914:					
Amount remitted by residents of the Punjab to provide a fleet of armoured aeroplanes	—	96,750	96,750	—	29
Sundry items	—	843	843	—	30
Receipts in respect of the Currie Scholarship and the Norman Memorial Fund	—	52	52	—	
Receipts in respect of passages of Indian Students	—	2,714	2,714	—	31
	9,058,200	26,595,956			
Carried forward £	18,755,800	34,310,542			

of the Home Treasury of the Government of *India*, for the Year 1915–16—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget provided for the replacement by fresh Capital of Debentures of the Assam-Bengal, Bengal-Nagpur, and Rohilkund and Kumaon Railway Companies maturing in the year. Of these, 1,621,400*l.* were, however, renewed, and the remainder, 375,200*l.*, were discharged without replacement.
2	Mainly due to recoveries from underwriters in respect of Stores lost in transit to India.
3–10	The Budget represented the recovery of all the expenditure which then seemed probable under these heads on account of the various Expeditionary Forces, including disbursements in respect of the Hospital Ships which were then employed entirely in connection with the Force in France. The transfer of part of the Indian Force from France to other theatres of war explains the transfer of expenditure from the European head to other heads.
11–12	The expenditure under these heads was greater than was contemplated when the Budget was prepared.
13	The Account represents the recovery of payments which it was impossible to allocate to any particular Force.
14	It was expected that the recovery on this account would have been effected in 1914–15.
15	In the Budget the pay of these Officers was included in the amount estimated to be recoverable from the War Office.
16	Due to a larger number of appointments than were provided for in the Budget.
17	The recovery on this account was estimated to fall in 1914–15.
18	When the Budget was prepared expenditure on this account did not appear probable. The Account represents the recovery of the major portion of the expenditure during the year.
19	The Budget represented the recovery of the expenditure expected during the year, which, however, amounted to 82*l.* only, and the Account represents the recovery of a portion of this sum.
20–21	The Account represents recovery of expenditure in respect of which no estimate could have been framed.
22	Of the increase, 4,533,000*l.* was appropriated in respect of drafts met in India from the Reserve, 3,000,000*l.* was in part repayment of the Loan from the Reserve to Treasury Balances in India, and 41,188*l.* represents the Profit on Exchange during the year.
23	The Budget assumed that out of 3,924,000*l.* to be received in respect of securities maturing, 3,653,000*l.* would be invested in six months' Bills maturing within the year and that 271,000*l.* would be added to the deposit of gold at the Bank of England. The sum of 1,687,910*l.* only was invested in Treasury Bills maturing within the year, and 231,000*l.* Exchequer Bonds which were sold realised 227,349*l.*
24	The Gold withdrawn was transferred to the deposit of gold held at the Bank of England on behalf of the Paper Currency Reserve.
25	The transfer was effected in order that the amount might be made available for investment in the National War Loan.
26	The conversion of Consols into War Loan resulted in the receipt of an extra quarter's dividend, and Exchequer Bonds maturing were invested in similar securities bearing two half-yearly dividends in the year instead of in six months' Treasury Bills as estimated. The remainder of the increase is mainly due to the dividend on War Loan purchased with gold transferred from the Paper Currency Reserve, and to interest on sums placed on short loan from proceeds of Council Bills and Transfers appropriated.
27	Owing to the trade demand for Council Bills and Transfers exceeding the extent to which they could be met from Treasury Balances, the extra Bills and Transfers were treated as drawn on behalf of the Paper Currency Reserve. To meet the payments for these Bills and Transfers, gold was earmarked at the Bank of England, investments were made in three months' Treasury Bills, and silver was purchased on behalf of the Reserve. (*See* Payment side.)
28	Exceptional transactions. (*See* Payment side and also under Remittance Account for receipts in connection with Enemy Ships employed under the control of the Director of the Royal Indian Marine.)
29–30	Exceptional transactions. (*See* Payment side.)
31	The Account represents receipts from Students in respect of passages procured for them on return to India.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1915–16. Budget, March 1915.	1915–16. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	18,755,800	34,310,542			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Advances by the War Office in respect of Expenditure incurred in India in connection with Expeditionary Forces:—					
To Europe	4,807,000	564,274	—	4,242,726	1
To East Africa	725,000	1,334,247	609,247	—	2
To Mesopotamia	1,155,000	7,297,275	6,142,275	—	3
To Egypt	852,000	1,963,387	1,111,387	—	4
To the Mediterranean	—	146,508	146,508	—	5
To the Cameroons	—	10,427	10,427	—	6
To Aden	—	207,905	207,905	—	7
To Persia	—	93,536	93,536	—	8
To Mauritius	—	— 18,457	—	18,457	9
Not allocated to a particular Force	—	3,089,550	3,089,550	—	10
War Services not allocated to Expeditionary Forces	1,547,000	1,318,280	—	228,720	11
Repayments by Public Departments in respect of Expenditure incurred in India in connection with					
Indian Force in North China	17,000	21,819	4,819	—	12
Additional Troops lent for service at Hong Kong in 1912	20,000	—	—	20,000	13
Hire of Transports on behalf of the Commonwealth of Australia	—	850,000	850,000	—	14
Munitions supplied through the Railway Department	—	467,000	467,000	—	15
Portion of expenditure incurred in India in connection with					
Lighting and buoying the Persian Gulf	9,000	7,763	—	1,237	16
Surveying the Persian Gulf	1,500	5,354	3,854	—	17
Persian Gulf Radio Offices	15,500	1,917	—	13,583	18
Troops lent for service in Persia	4,000	5,741	1,741	—	19
Turco-Persian Frontier Commission	5,000	4,501	—	499	20
Postal and Money Order transactions (receipts in excess of payments)	600,000	654,897	54,897	—	21
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	451,000	617,126	166,126	—	22
Estates remitted from India by Administrators-General by means of Bills on London	36,000	43,185	7,185	—	23
Remittances of Indians in Hospitals	—	6,116	6,116	—	24
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	1,000	1,002	2	—	
Bombay Baroda and Central India Railway Company: Transfer fees and miscellaneous refunds	1,000	1,161	161	—	
East Indian Railway Company: On account of new Capital	3,500,000	3,459,579	—	40,421	25
Transfer fees and miscellaneous refunds	2,000	3,351	1,351	—	26
Great Indian Peninsula Railway Company: On account of new Capital	3,000,000	—	—	3,000,000	27
Transfer fees and miscellaneous refunds	1,500	14,242	12,742	—	28
South Indian Railway Company: On account of Debenture Capital	510,000	—	—	510,000	29
Transfer fees and miscellaneous refunds	1,000	11,771	10,771	—	30
Enemy Ships employed under the control of the Director of the Royal Indian Marine	—	514,952	514,952	—	31
Purchase and Sale of Wheat	—	6,303,881	6,303,881	—	32
Sale of Opium	90,000	107,766	17,766	—	33
Miscellaneous receipts	20,000	98,101	78,101	—	34
Gold sent from India to Egypt and France	—	6	6	—	
Receipt from the Bank of England against deposit of Gold in India	—	2,000,000	2,000,000	—	35
Receipt from the National Bank of Egypt in respect of Rupees sent from India to Egypt	—	100,000	100,000	—	36
Bills of Exchange and Telegraphic Transfers on India (*See also* under Gold Standard Reserve and Paper Currency Reserve)	7,100,000	4,590,034	—	2,509,966	37
	24,471,500	35,898,197			
TOTAL RECEIPTS £	43,227,300	70,208,739			

of the Home Treasury of the Government of *India*, for the Year ending 1915–16—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1–11	The Budget was based on information received from India. The allocation of the receipts in the Account is based on the classification adopted in the final Consolidated War Accounts compiled in India. The transfer of part of the Indian Force from France to other theatres of war largely explains the decrease under the Europe heading.
12	Due to the adjustment of the Account for 1914-15, which was heavier than was anticipated.
13	The Budget represented a separate receipt on account of the Sea Transport of Troops on return to India, but any amount due on this account will now be included in the general charge for hire of transports in connection with the War.
14–15	Exceptional receipts which were not foreseen when the Budget Estimate was prepared.
16–20	The Budget was based on information received from India.
21	The Account includes receipts in respect of transactions for thirteen instead of twelve months as contemplated when the Budget was prepared.
22	The Account includes 72,000*l.* for old brass shipped to England and taken over by the Ministry of Munitions, and also very large receipts for stores supplied from India to Colonies, Dependencies, and Protectorates, insufficient provision for which was made in the Budget.
23	The Budget, which was based on the average of previous years, proved to be too small.
24	The Receipts on this account could not be foreseen when the Budget was prepared.
25	The Budget represented the expected receipt from an issue of 3,500,000*l.* 4½ per cent. Debenture Stock, which, however realised only 3,459,579*l.*
26–30	Mainly due to receipts from underwriters in respect of stores lost in transit to India.
27	Due to the decision not to ask the Company to raise any fresh Capital during the year.
29	The Budget contemplated the replacement by fresh Capital of Debentures maturing. The Debentures were, however, renewed.
31	Exceptional transactions. *See* Payment side and also under "Deposits and Advances" for receipts in connection with Enemy Ships under the control of the India Office.
32	Exceptional transactions.
33	The Budget proved to be too small.
34	The Account includes 2,356*l.* in connection with the S.S. "Golconda" engaged for the repatriation of Enemy aliens, and other very exceptional receipts which could not be estimated.
35–36	Exceptional transactions.
37	Due to the inability of the Government of India to meet from Treasury Balances the Secretary of State's drawings, owing to the severe depletion of their balances by heavy military expenditure arising out of the War.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS.	1915–16. Budget, March 1915	Account.	Increase.	Decrease.	
EXPENDITURE.	£	£	£	£	
LAND REVENUE:					
Law Charges in connection with Appeals from India	1,200	606	—	594	1
Stores for India	100	379	279	—	2
OPIUM:					
Sundry items	300	366	66	—	
Stores for India	100	408	308	—	3
SALT: Stores for India	900	2,496	1,596	—	4
STAMPS: Stores for India	92,000	89,703	—	2,297	5
EXCISE:					
Sundry items	—	35	35	—	
Stores for India	200	384	184	—	6
CUSTOMS: Stores for India	300	212	—	88	
FOREST:					
Expenses in connection with and Allowances to Probationers for the Department, &c.	4,100	2,904	—	1,196	7
Stores for India	800	456	—	344	8
INTEREST ON DEBT (excluding that charged to Railways):					
Interest on Loans contracted in England	2,236,200	2,248,771	12,571	—	9
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	67,600	67,849	249	—	
POSTS AND TELEGRAPHS:					
Indo-European Telegraph:					
Payments in respect of Revenue	88,900	85,338	3,562	—	10
Other Payments	16,800	26,522	9,722	—	11
Posts:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,000	42,713	—	11,287	12
Absentee Allowances and contingent expenses	300	891	591	—	13
Stores for India	2,500	1,817	—	683	14
Telegraphs:					
Erection in India of a wireless telegraph station of the Imperial Chain	40,000	—	—	40,000	15
Absentee Allowances and contingent expenses	2,400	6,339	3,939	—	16
Stores for India	140,000	149,595	9,595	—	17
MINT:					
Sundry items	200	20	—	180	
Stores for India	7,100	7,550	450	—	18
GENERAL ADMINISTRATION:					
Home Establishment, &c.	272,200	280,424	8,224	—	19
Payments on account of Administration in India	11,000	10,480	—	520	
Stores for India	82,000	40,202	—	41,798	20
LAW AND JUSTICE:					
Sundry items	500	1,042	542	—	21
Stores for India	200	177	—	23	
POLICE: Passage of Assistant Superintendents on appointment, &c.	1,300	356	—	944	22
PORTS AND PILOTAGE: Sundry items	100		—	100	23
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.	9,300	9,102	—	198	
ECCLESIASTICAL: Passage, &c., of Chaplains on appointment	300	122	—	178	
MEDICAL:					
Maintenance of Lunatics	1,200	1,328	128	—	
Grants for Medical Research, &c.	3,900	1,744	—	2,156	24
Carried forward £	2,960,200	2,909,655			

of the Home Treasury of the Government of *India*, for the Year 1915–16—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The hearing of certain Appeal Cases, which it was expected would have been reached during the year, was postponed.
2	The demands were greater than was indicated in the forecasts received from India.
3	The demands were greater than was indicated in the forecasts received from India, and there was an increase in the prices of Stores.
4	
5	Mainly due to the transfer to "Marine Insurance" of the cost of Stores lost in transit to India and not re-supplied during the year.
6	The demands were greater than was indicated in the forecasts received from India.
7	Mainly due to a decrease in the number of Probationers.
8	Due to the postponement of payments to 1916-17.
9	There was an increase of 87,456*l.* owing to the rate of discount on India Sterling Bills being higher than was provided for in the Budget and the Interest on India Stock was greater owing to the purchase of War Loan Stock and Exchequer Bonds for the Sinking Funds in lieu of cancelling debt. On the other hand, the amounts transferred to "State Railways—Interest on Debt," and "Irrigation—Major Works—Interest on Debt," were respectively 70,462*l.* and 5,099*l.* more than was estimated. (*See* Explanations under those heads.)
10	Due to the variations in the Traffic owing to the War.
11	Mainly due to the re-construction of the line north of Karachi and to the increased cost of Stores. The Account also includes 530*l.* as the first instalment of the repayment of the contribution by His Majesty's Treasury towards the construction of the Arabistan Line.
12	Due to the reduction in the payment to the Post Office in view of the discontinuance of the mail sorting at sea from 1st September 1914.
13	The number of Officers on leave was greater than was anticipated when the Budget was prepared.
14	The demands were less than was indicated in the forecasts received from India.
15	The payment anticipated on this account was postponed.
16	The number of Officers on leave was greater than was anticipated when the Budget was prepared.
17	Due to the increase in the cost of Stores.
18	
19	There was an increase of 8,430*l.* in Salaries of the Home Establishment owing to a temporary increase in Staff and to overtime, and of 2,895*l.* in Charges of the Store Department mainly due to increases in the wages of labourers at the Store Depôt and at the Stamp Branch. On the other hand, there was a decrease of 2,444*l.* in Office Contingencies mainly owing to the postponement of maintenance charges, and of 1,193*l.* under Telegrams to India. There were also variations under other sub-heads.
20	Due to the demands from India being less than was anticipated, to a change in the system of the rendering of claims under which the Account includes the payments in respect of three quarters only instead of for two half-years, and to the transfer to "Marine Insurance" of the cost of Currency Notes lost in transit to India and not re-supplied during the year.
21	The Budget provided for the Outfit Allowance of one Judge, whereas three Judges proceeded to India during the year.
22	The appointments were fewer than was contemplated when the Budget was framed.
23	No leadsman apprentices were appointed in England to the Bengal Pilot Service during the year.
24	The Budget provided for a payment, which was not made, of 2,000*l.* to the Committee for Plague Investigation in India.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1915–16. Budget March 1915.	Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	2,960,200	2,909,655			
POLITICAL:					
Sundry items	5,200	5,721	521	—	
Stores for India	400	1,236	836	—	1
AGRICULTURE:					
Sundry items	2,000	1,281		719	2
Stores for India	—	47	47	—	
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:					
Sundry items	7,600	5,319	—	2,281	3
Stores for India	30,200	21,171	—	9,029	4
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	9,900	9,870	—	30	
Members of the Bengal Nizamut Family	700	680	—	20	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	83,000	235,054	152,054	—	5
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	685,000	677,117	—	7,883	6
Indian Civil, Military, and Medical Funds, &c.	1,346,000	1,343,144	—	2,856	7
Indian Civil Service Family Pensions	28,000	26,731	—	1,269	8
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	8,100	7,030	—	1,070	9
Stores for India	95,000	103,703	8,703	—	10
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	13,700	18,687	4,987	—	11
Miscellaneous Charges connected with the supply of Stores to India	30,000	47,652	17,652	—	12
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Irrigation Works: Stores for India	16,500	5,564	—	10,936	13
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
Bombay Baroda and Central India Railway	385,100	385,084	—	16	
East Indian Railway	350,100	350,931	831	—	14
Eastern Bengal Railway (including Bengal Central Railway)	44,800	44,881	81	—	
Great Indian Peninsula Railway	206,000	205,955	—	45	
Indian Midland Railway	66,700	66,678	—	22	
Madras Railway	60,100	60,134	34	—	
Madras and Southern Mahratta Railway	64,800	64,816	16	—	
Oude and Rohilkund Railway	318,400	318,367	—	33	
Scinde Punjab and Delhi Railway	124,600	125,339	739	—	15
South Indian Railway	146,600	146,635	35	—	
Interest on Capital Outlay not charged to Revenue	1,813,700	1,884,162	70,462	—	16
Oude and Rohilkund Railway Discount Sinking Fund	4,200	4,248	48	—	
State Railways—Annuities in purchase of Railways:					
East Indian Railway	1,112,500	1,112,560	60	—	
Eastern Bengal Railway	117,000	116,960	—	40	
Great Indian Peninsula Railway	1,268,500	1,268,514	14	—	
Madras Railway	488,400	488,381	—	19	
Scinde Punjab and Delhi Railway	371,300	371,276	—	24	
State Railways—Sinking Funds:					
East Indian Railway	123,100	123,716	616	—	17
Eastern Bengal Railway	9,200	9,225	25	—	
Scinde Punjab and Delhi Railway	75,800	75,952	152	—	18
State Railways—Interest chargeable against Companies on Advances:					
Great Indian Peninsula Railway	81,200	81,250	50	—	
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	100,600	95,084	—	5,516	19
Bengal-Nagpur Railway	422,300	421,262	—	1,038	20
Bombay Baroda and Central India Railway	95,000	95,000	—	—	
Burma Railways	112,500	112,500	—	—	
East Indian Railway	603,100	563,750	—	39,350	21
Great Indian Peninsula Railway	267,200	199,750	—	67,450	22
Madras and Southern Mahratta Railway	403,906	403,950	50	—	
South Indian Railway	181,800	181,830	30	—	
Carried forward	£ 14,740,000	14,797,852			

of the Home Treasury of the Government of *India*, for the Year 1915-16—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Mainly due to the cost of Stores for lighting and buoying the Persian Gulf, the Indian moiety of which is included under this head, and for which no provision was made in the Budget.
2	The contribution to the International Institute of Agriculture at Rome was not paid within the year.
3	There was a decrease of 1,649*l.* in the expenditure on objects of a literary character, and no payment was made during the year, as was estimated, in respect of the preparation of Tide Tables for Indian Ports.
4	The demands were less than was indicated in the forecasts received from India.
5	The number of Officers on leave was greater than was anticipated when the Budget was prepared.
6	Mainly due to the payments in respect of pensions of Officers of the Uncovenanted Service not increasing as was estimated.
7	The payments under this head decreased more rapidly than was expected.
8	The payments on this account did not increase to the extent anticipated.
9	Mainly due to the payments during the year for printing being less than the amount included in the Budget.
10	Due to the increase in the cost of Stores.
11	There was an increase of 5,639*l.* in expenditure incurred in connection with the Public Services Commission. On the other hand, the Budget provided for a payment, which was not made, of 1,250*l.* in respect of the School of Oriental Studies.
12	There was an increase of 22,775*l.* under Marine Insurance, and the charges under Packing, &c., exceeded the amounts charged to various heads of Stores by 3,761*l.* On the other hand, the transactions in connection with Fines and Penalties incurred by Contractors in providing Stores resulted in a net receipt instead of a net refund of 5,000*l.*, and there was a decrease of 3,488*l.* under payments for commission on freight, lighterage, and other miscellaneous charges.
13	The demands were less than was indicated in the forecasts received from India.
14	Due to the purchase of British Securities for the Sinking Funds in lieu of purchasing and cancelling India Stocks in July and October 1915, and January 1916.
15	
16	The Budget represented one year's interest at 3·2773 per cent. (the rate adopted in the account for 1913-14) on 55,340,860*l.* (52,124,660*l.*, the total expenditure to 31st March 1914 + 2,491,100*l.*, the Revised Estimate for 1914-15 + 725,100*l.* moiety of the Budget Estimate for 1915-16). The Account is one year's interest at 3·4273 (the ascertained rate for 1915-16), on 54,975,090*l.* (54,548,719*l.* the total expenditure to 31st March 1915 + 426,371*l.* moiety of the actual expenditure during 1915-16).
17	*See* Notes 14 and 15. The transactions there referred to produced a larger sum for investment than was included in the Budget.
18	
19	Mainly due to the discharge of 278,000*l.* Debentures.
20	Due to the renewal of Debentures at a lower rate of interest than was contemplated when the Budget was prepared.
21	The Budget provided for three quarters' interest on an issue of 3,500,000*l.* 4½ per cent. Debenture Stock, whereas the Account includes interest for a half-year only, owing to the issue of the Stock at a later date than was contemplated when the Budget was prepared.
22	The Budget provided for a half-year's interest on 3,000,000*l.* new 4½ per cent. Debenture Stock which was not issued.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1915–16. Budget March 1915.	Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	14,740,000	14,797,852			
IRRIGATION:					
MAJOR WORKS:					
Interest on Debt: Interest on Capital Outlay not charged to Revenue	122,200	127,299	5,099	—	1
MINOR WORKS: Stores for India	—	290	290	—	2
OTHER PUBLIC WORKS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Furlough Pay and Allowances of Officers in the Public Works Department	11,000	37,618	26,618	—	3
Sundry items	2,000	631	—	1,369	4
Stores for India	8,200	11,895	3,695	—	5
MILITARY SERVICES:					
ARMY—EFFECTIVE:					
Payments to War Office in respect of British Forces serving in India	930,700	929,251	—	1,449	
Furlough Allowances and Pay during Voyage of British Forces serving in India	4,000	15,182	11,182	—	6
Consolidated Clothing Allowances of British Soldiers	20,400	6,848	—	13,552	7
Furlough Allowances of Officers of the Indian Service	132,000	143,393	17,393	—	8
Indian Troop Service	4,000	556,904	552,904	—	9
Passage of Officers and others not charged to Indian Troop Service	10,000	8,509	—	1,491	
Purchase of Horses	7,500	5,733	—	1,767	10
Arms Traffic in the Persian Gulf	32,000	9,000	—	23,000	11
Reinforcements for Aden	—	3,578	3,578	—	12
Indian Volunteer Ambulance Corps	2,000	236		1,764	13
Miscellaneous	24,100	24,018	—	82	
Stores for India:					
Clothing	86,300	111,797	25,497	—	14
Ditto War 1914	12,000		—	12,000	15
Ordnance and Miscellaneous	403,000	319,175		83,825	16
Ditto War 1914					
Medical	90,400	104,511	14,111	—	17
Military Farms	13,800	12,943	—	857	18
Supply and Transport	86,700	88,444	1,744	—	19
Ditto War 1914	30,000	—	—	30,000	20
Aviation		60,000	60,000	—	21
Stores taken to India with Troops:					
Clothing	11,700	3,291	—	8,409	22
Ordnance and Miscellaneous	6,500	5,024	—	1,476	23
ARMY—NON-EFFECTIVE:					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	650,000	864,473	214,473	—	24
Pay of Non-effective Colonels of Royal Artillery	4,000	5,631	1,631	—	25
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,365,000	1,301,993	—	63,007	26
Miscellaneous Pensions, &c.	120,000	147,826	27,826	—	27
Indian Military Service Family Pensions	94,000	98,071	4,071	—	28
MARINE—EFFECTIVE:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,100	100,000	—	100	
Royal Indian Marine Furlough Pay	800	1,462	662	—	29
Sundry items	1,000	279	—	721	30
Stores for India	284,600	136,324	—	148,276	31
MARINE—NON-EFFECTIVE:					
Royal Indian Marine Retired Pay	27,000	25,119	—	1,881	32
Indian Navy Retired Pay	2,000	1,816	—	184	
MILITARY WORKS:					
Stores for India	18,000	31,173	13,173	—	33
Ditto New Capital at Delhi		3,587	3,587	—	34
SPECIAL DEFENCES (1902): Stores for India	6,500	7,918	1,418	—	35
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forwd)	£ 19,463,500	20,109,094			

of the Home Treasury of the Government of *India*, for the Year 1915–16—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget represented one year's interest at 3·2773 per cent. (the rate adopted in the account for 1913–14) on 3,730,136*l*. (3,650,636*l*. the total expenditure to 31st March 1914 + 60,000*l*. the Revised Estimate for 1914–15 + 19,500*l*. moiety of the Budget Estimate for 1915–16). The Account is one year's interest at 3·4273 per cent. (the ascertained rate for 1915–16) on 3,714,273*l*. (3,696,069*l*. the total expenditure to 31st March 1915 + 18,204*l*. moiety of the actual expenditure during 1915–16).
2	No forecast was received from India. The Account represents payments on indents received during the year.
3	The number of Officers on leave was greater than was anticipated when the Budget was prepared.
4	The appointments to the Public Works Department were fewer than was expected.
5	Mainly due to the increased cost of stores.
6	The number of Officers on leave was greater than was anticipated. The Account also includes 3,074*l*. for the furlough allowances of Officers of Territorial Regiments.
7	The Account represents the balance due to the War Office on the final adjustment of the Accounts to the end of 1913–14.
8	The number of Officers on leave was greater than was expected.
9	The Account includes 542,300*l*. (271,150*l*. for 1914–15 and 271,150*l*. for 1915–16) paid to the War Office on account of the estimated saving in transport charges owing to the war.
10	Due to the purchase of fewer horses in this country.
11	The Budget represented the expected payment on account of the employment of His Majesty's ships engaged in the suppression of the Arms Traffic from 1st April 1914 to the outbreak of war. No payment was made in 1915–16 in respect of this period, and the Account represents a payment on account of the balance due in respect of 1911–12.
12	Unforeseen expenditure. *See also* under "Advances Repayable" and "Remittance Account."
13	The members of the Corps were attached, after its formation, to various hospitals and corps.
14	Due to the increased cost of Stores. The Account is 1,712*l*. less owing to an adjustment of Schedule Measure Expenditure charged in excess in 1914–15.
15	Due to the payments on this Account being charged in the Remittance Account.
16	Of the amount included in the Budget Estimate 53,000*l*. was for "War Indents," the payments in respect of which have been charged in the Remittance Account, and there was a decrease of 30,694*l*. in Schedule Measure Expenditure.
17	Due to the increased cost of Stores.
18	The demands were less than was indicated in the forecasts received from India.
19	The Account includes 4,139*l*. for expenditure on motor transport for the "North-West Frontier." On the other hand, hand, there is a decrease due to the postponement of payments to 1916–17.
20	Due to the charge in the Remittance Account of payments under this head.
21	The Account represents an advance to the War Office on account of an Aviation Unit for the North-West Frontier.
22	*See* Note No. 7.
23	The Account represents a payment in arrear in respect of 1913–14.
24	The Budget represented an estimated normal charge of 950,000*l*. less a recovery of 300,000*l*. in respect of expenditure in India on Wound and Family Pensions of the Indian Army. The Account represents a normal charge of 946,073*l*. and allows for a recovery of 81,600*l*. only, 80,600*l*. for 1915–16 with arrears of 1,600*l*. for 1914–15.
25	The payments on this account did not decrease as was expected.
26	The casualties amongst Officers in receipt of Colonels' Allowances were more numerous than was expected.
27	The gratuities to the widows and families of Officers killed in action were 23,880*l*. more than the amount included in the Budget, and the remainder of the increase was due to special pensions granted to widows and families of Officers.
28	Due to casualties arising out of the war.
29	The number of Officers on leave was greater than was expected.
30	The Allowances and Passages of Marine Officers proved to be less than was anticipated.
31	There was a decrease of 159,658*l*. due to the delay in the construction of new vessels. On the other hand, the demand for miscellaneous stores was greater than was indicated in the forecasts received from India.
32	The payments on this Account did not increase as was expected.
33	The demands were greater than was indicated in the forecasts received from India.
34	Expenditure on this Account was not specifically indicated in the forecasts received from India.
35	Due to payments which it was expected would have been made in 1914–15.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1915–16. Budget March 1915.	Account.	Increase.	Decrease.	
	£	£	£	£	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	19,463,500	20,109,094			
EXPENDITURE NOT CHARGED TO REVENUE.					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:					
STATE RAILWAYS:					
Stores for India:					
Eastern Bengal Railway	404,000	387,506	—	16,494	1
North-Western Railway	877,900	407,150	—	470,750	2
Oude and Rohilkund Railway	120,000	47,641	—	72,359	3
Other Payments	15,000	10,437	—	4,563	4
Burma Railways Company for construction of State Extensions	33,300	8	—	33,292	5
IRRIGATION WORKS:					
Stores for India	39,000	36,409	—	2,591	6
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:					
Stores for India	62,900	4,442	—	58,458	7
Miscellaneous expenditure	20,600	5,449	—	15,151	8
	1,572,700	899,042			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.					
FOR DISCHARGE OF DEBENTURES	1,996,600	375,200	—	1,621,400	9
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.	1,212,800	652,070		560,730	10
	3,209,400	1,027,270			
DEBT.					
PERMANENT DEBT DISCHARGED:					
India 4 per Cent. Stock	—	1,500	1,500	—	11
India Bonds	500,000	500,000	—	—	
Indian Midland Railway Debentures	407,500	407,500	—	—	
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on Security of India Bills	7,000,000	7,000,000	—	—	
	7,907,500	7,909,000			
Carried forward	£ 32,153,100	29,944,406			

of the Home Treasury of the Government of *India*, for the Year 1915–16—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

1	
2	
3	Due to the decision to restrict the orders for Stores to those needed very urgently indeed.
4	
5	The Budget framed in accordance with a Telegram from the Viceroy dated the 2nd March 1915, related to the Southern Shan States Railway, the work on which was stopped.
6	
	The demands were less than was indicated in the forecasts received from India.
7	
8	The Budget was based on a Telegram from the Viceroy, dated the 17th November 1914, but a Telegram dated the 16th September 1915 foreshadowed a large reduction in the expenditure on this Account.
9	The Budget represented Debentures maturing during the year. Of these, 375,200*l*. were discharged and the remainder renewed.
10	Due to the decision to restrict the orders for Stores to those needed very urgently indeed.
11	The Account represents the issue of a portion of the amount which had remained unclaimed since October 1888.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

	1915-16. Budget March 1915.	1915-16. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	32,153,100	29,944,406			
DEPOSITS AND ADVANCES.					
ADVANCES REPAYABLE:					
Recoverable from the War Office:					
Expenditure in England in connection with					
Expeditionary Forces:					
To Europe	859,000	126,902	—	732,098	1
To East Africa	—	7,150	7,150	—	2
To Mesopotamia	—	114,681	114,681	—	3
To Egypt	—	11,154	11,154	—	4
To the Mediterranean	—	13,112	13,112	—	5
To the Cameroons	—	149	149	—	6
To Aden	—	5,000	5,000	—	7
Hospital Ships	—	728,507	728,507	—	8
Transports chartered in England employed in conveying Imperial troops	140,000	210,005	70,005	—	9
Pay, &c., of Indian Army Officers lent for duty on the Home Establishment	90,000	130,907	40,907	—	10
Miscellaneous War Services	—	23,774	23,774	—	11
Recoverable from the Imperial Government:					
Expenditure in England in connection with					
Additional Troops lent for service at Hong Kong in 1912	—	8	8	—	
Pay, &c., of Indian Army Officers lent for duty with the Naval Division	—	794	794	—	12
Pay of Second Lieutenants on appointment to the Indian Army	1,000	1,621	621	—	
Portion of Expenditure in England in connection with					
Lighting and buoying the Persian Gulf	—	1,019	1,019	—	13
Persian Gulf Radio Offices	1,000	82	—	918	14
Defence Works at Aden	—	789	789	—	15
Turco-Persian Frontier Commission	—	327	327	—	16
Advance to the Imperial Bank of Persia for the purposes of the Persian Government	—	112,500	112,500	—	17
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents	—	288,345	288,345	—	18
Expenditure in connection with the Hospital for Indian Troops and the Indian Soldiers' Fund	—	867	867	—	19
GOLD STANDARD RESERVE:					
Bills of Exchange and Telegraphic Transfers on London	—	225,000	225,000	—	20
Investments in British Government Securities	7,306,000	10,223,577	2,917,577	—	21
Deposit of Gold at the Bank of England	661,000	100,000	—	561,000	22
Custody of Gold at the Bank of England	500	490	—	10	
PAPER CURRENCY RESERVE:					
Deposit of Gold at the Bank of England	—	3,850,000	3,850,000	—	23
Purchase of Silver	—	340,000	340,000	—	24
Investments in Treasury Bills	—	4,000,295	4,000,295	—	25
MISCELLANEOUS DEPOSITS:					
Enemy Ships employed under the control of the India Office	—	188,462	188,462	—	26
War 1914:					
Payments to the War Office for a fleet of armoured aeroplanes on behalf of the residents of the Punjab	—	96,750	96,750	—	27
Purchase of binoculars on behalf of the Maharaja (Sindhia) of Gwalior and sundry items	—	1,751	1,751	—	28
Payments in respect of the Currie Scholarship and the Norman Memorial Fund	—	52	52	—	
Passages of Indian Students	—	2,489	2,489	—	29
	9,058,500	20,806,559			
Carried forward	£ 41,211,600	50,750,965			

of the Home Treasury of the Government of *India*, for the Year 1915–16—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	*See* Explanations on the Receipt side.
11	
12	
13	
14	
15	Mainly due to payments on Indents the cost of which was included in the Estimate under the Revenue head of Special Defences (1902).
16	The Account represents expenditure in respect of which no forecast was possible.
17	An exceptional transaction.
18	*See* Explanations on Receipt side.
19	
20	The necessity for meeting reverse Bills and Transfers from the Gold Standard Reserve could not be anticipated.
21	The Budget assumed that out of the securities maturing within the year, 3,653,000*l.* would be re-invested in six months' Bills also maturing within the year. The actual investments were as follows:—6,069,895*l.* in Treasury Bills, 2,750,297*l.* in Exchequer Bonds (1920) and 1,403,385*l.* in National War Loan (1925–45). *See also* Explanation on the Receipt side.
22	The economic conditions produced by the War rendered necessary an alteration in the Budget proposals.
23	
24	*See* Explanations on the receipt side.
25	
26	Exceptional transactions. *See also* under Remittance Account for disbursements in connection with Enemy Ships under the control of the Director of the Royal Indian Marine.
27	Exceptional transaction. *See* Receipt side.
28	The Account includes payment for binoculars in respect of which 1,500*l.* was received in 1914–15 from the Maharaja (Sindhia) of Gwalior.
29	*See* Receipt side.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

	1915-16. Budget March 1915.	Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	41,211,600	50,750,965			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Expenditure to be brought to charge in India in connection with Expeditionary Forces:—					
To Europe	254,000	205,038	—	48,962	1
To East Africa	—	24,520	24,520	—	2
To Mesopotamia	17,000	38,251	21,251	—	3
To Egypt	17,000	1,814		15,186	4
To the Mediterranean	—	2,811	2,811	—	5
To Aden	—	1,568	1,568	—	6
Despatch of the 17th Indian Infantry Regiment to Mauritius	18,000	—	—	18,000	7
Transports chartered in India employed in conveying Imperial Troops	—	23,693	23,693	—	8
Purchase of Mules	—	116,764	116,764	—	9
Transport of Remounts	—	24,996	24,996	—	10
Stores shipped to India under War Indents	517,000	1,286,367	769,367	—	11
Stores shipped to India under Ordnance Factory Indents 1916-17 (War)	—	30,518	30,518	—	12
Stores shipped to India under Ordnance Factory Indents 1916-17 (Ordinary)	—	9,271	9,271	—	13
Payments to the War Office on account of Motor ambulances and aircraft presented by Indian Princes and others	—	68,747	68,747	—	14
Payments to Public Departments on account of Additional Troops lent for service at Hong Kong in 1912	—	7,637	7,637	—	15
Allotments of British Soldiers (including Territorials) and other transactions to be brought to charge or recovered in India	20,000	239,470	219,470	—	16
Advances to Disbursing Officer in respect of the Pay of the subordinate medical staff and patients of Indian Hospitals	—	60,905	60,905	—	17
Family Remittances and Allotments of British and Indian Services, including Allotments of pay, &c., of Officers with Expeditionary Forces	636,000	912,117	276,117	—	18
Remittances for payment by War Office	5,000	5,505	505	—	
Effects of deceased soldiers	—	318	318	—	
Remittances: Indo-European Telegraph	3,400	1,808	—	1,592	19
Remittances by British Troops for deposit in the Post Office Savings Bank	60,000	11,647	—	48,353	20
Remittances by Administrators-General	36,000	49,205	13,205	—	21
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	47,700	11,658	—	36,042	22
Bombay Baroda and Central India Railway Company: Ditto	449,700	292,222	—	157,478	23
East Indian Railway Company: Advances for purchase of Stores, &c.	752,300	521,253	—	231,047	24
Rental paid to South Behar Railway Company	30,000	30,000	—	—	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	1,415,300	958,134		457,166	25
South Indian Railway Company: For discharge of Debentures	510,000	—	—	510,000	26
Advances for purchase of Stores, &c.	372,800	295,400		77,400	27
Rohilkund and Kumaon Railway Company: Interest on 4 per cent. Debenture Stock allocated to State Works	17,300	17,780	480	—	28
Stores chargeable to Provincial and Local Funds, and to Native States	245,500	250,483	4,983	—	29
Twante Canal Project, Burma	6,500	7,686	1,186	—	30
Nickel, &c., for coinage purposes	2,300	1,954		346	31
National Health Insurance: Stamps for India	80,000	60,184		19,816	32
Enemy Ships employed under the control of the Director of the Royal Indian Marine	—	219,876	219,876	—	33
Purchase and Sale of wheat	—	3,267,499	3,267,499	—	34
Purchase and Equipment of Hospital Ship on behalf of the Maharaja (Sindhia) of Gwalior and other Indian Princes	—	1,505	1,505	—	35
Contribution by Ruling Princes and others to the Prince of Wales's and other Relief Funds	—	17,566	17,566	—	36
Miscellaneous payments to be brought to charge or recovered in India	106,000	180,292	74,292	—	37
Bills of Exchange and Telegraphic Transfers on London sold in India	—	4,668,000	4,668,000	—	38
Purchase of Silver		643,200	643,200		39
	5,618,800	14,567,662			
TOTAL DISBURSEMENTS £	46,830,400	65,318,627			

India Office,
8th August 1916

. of the Home Treasury of the Government of *India*, for the Year 1915-16—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	
2	
3	
4	The variations in the expenditure in respect of particular Forces could not be foreseen when the Budget Estimate was
5	prepared.
6	
7	
8	
9	Expenditure on these Accounts was not anticipated when the Budget was prepared.
10	
11	The Budget represented expenditure on Supplementary War Indent No. 11 and Indent No. 118 of December 1914. The Account represents expenditure arising out of these and all "War 1914" Indents.
12	The whole of the expenditure (1,000,000*l.*) on Ordnance Factory Stores Indents 1916-17 was estimated to fall in 1916-17.
13	The expenditure during 1915-16 has been divided between "War" and "Ordinary" in the proportion indicated in the Telegram from the Viceroy dated the 23rd December 1915.
14	The Account represents transactions in respect of which no Estimate could have been framed.
15	The Account represents a payment on account of the amount due to the Imperial Government for equipment in the possession of Troops on their withdrawal.
16	The increase was largely due to remittances and allotments being permitted to all dependants, to the facilities for remittances being used to a greater extent than was estimated, and to the inclusion under this head of certain Remittances and Allotments which in the Budget were included under "Family Remittances and Allotments of British and Indian Services."
17	No forecast of expenditure on this account was possible when the Budget was prepared.
18	Due to the increase in the Forces and to the Remittances of Officers temporarily appointed to the Royal Indian Marine for service in Mesopotamia.
19	The Budget, based on the experience of the previous year, proved to be too high.
20	The Remittances were less than was anticipated owing to the war.
21	The Budget, based on the average of previous years, proved to be too small.
22	
23	
24	Due to the decision to restrict the orders for Stores to those needed very urgently indeed.
25	
26	
27	The Debentures were renewed.
28	Due to an increase in the Capital allocated to State Works.
29	The demands were greater than was indicated in the forecasts received from India.
30	
31	The demands were less than was indicated in the forecasts received from India.
32	Due to an alteration in the arrangements with the National Health Insurance Commission.
33	Exceptional transactions.
34	
35	The Account represents miscellaneous payments in continuation of the expenditure in the previous year.
36	The Account represents remittances to this country for which no forecast was possible.
37	Due to exceptional disbursements, including 19,016*l.* arising out of the employment of the S.S. "Golconda" for the repatriation of enemy aliens, which could not be foreseen when the Budget was prepared.
38	The Bills were sold to strengthen Exchange. *See also* under "Gold Standard Reserve."
39	For coinage. *See also* Receipts and Payments under "Paper Currency Reserve."

WALTER BADOCK, *Accountant-General.*

*No. 7.—Estimated Account of the Receipts and Disbursements of the Home

RECEIPTS.

REVENUE.

INTEREST:			£	
Interest realised from investment of Cash Balance, &c.			238,809	
Discount Sinking Fund			36,377	
			275,186	
Paper Currency Reserve Investment: Interest and Discount	£ 399,152			
Less: Amount transferred to Paper Currency Reserve Depreciation Fund under "Deposits"	399,080			
		72		
				275,258
POSTS AND TELEGRAPHS:				
Indian Postal and Telegraph Department:				
On account of the amount due under the Morley Award in connection with the Eastern Mail Service	20,000			
Miscellaneous	14			
		20,014		
Indo-European Telegraph Department:				
Message Revenue	1,196			
Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	150			
Miscellaneous	11			
		1,357		
				21,371
POLICE: Miscellaneous				54
MEDICAL:				
Pensions, &c., of Lunatics appropriated to their maintenance				357
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:				
Sale proceeds of books, maps, &c.				678
SUPERANNUATION ALLOWANCES AND PENSIONS:				
Widows' Funds of the Home Establishment of the East India Company (Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund		8,718		
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund		22,361		
Contribution towards Pensions of Civil Officers from India lent for Imperial Service		1,329		
Subscriptions towards Indian Civil Service Family Pensions		14,083		
				46,491
Carried forward			£	344,209

* This is an Account subject to audit, and to the final adjustment of the accounts of Sub-accountants.

TREASURY of the GOVERNMENT of INDIA, from 1st April 1916 to 31st March 1917.

DISBURSEMENTS.

EXPENDITURE.

	£	£
LAND REVENUE:		
Law Charges in connection with Appeals from India	1,527	
Stores for India	488	
		2,015
OPIUM: Stores for India		817
SALT: Stores for India		1,726
STAMPS: Stores for India		110,272
EXCISE:		
Sundry Items	7	
Stores for India	337	
		344
CUSTOMS: Stores for India		334
FOREST:		
Sundry Items	708	
Stores for India	1,303	
		2,011
INTEREST ON DEBT:		
Total Interest on Loans contracted in England and on outstanding Liabilities of Railway Companies taken over on purchase	5,735,149	
Deduct:—Chargeable to	£	
State Railways—Interest on Debt	3,532,279	
State Railways—Interest chargeable against Companies on Advances	81,250	
Irrigation: Major Works—Interest on Debt	120,586	
	3,734,115	
	2,001,034	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	105,103	
		2,106,137
POSTS AND TELEGRAPHS:		
Indian Postal and Telegraph Department:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	59,863	
Absentee Allowances	4,247	
Stores for India	205,222	
	269,332	
Indo-European Telegraph Department:		
Payments in respect of Revenue	– 30,662	
Other Payments	80,027	
	49,365	
		318,697
MINT:		
Sundry Items	12	
Stores for India	8,737	
		8,749
GENERAL ADMINISTRATION:		
Home Establishment, &c.	302,600	
Payments on account of Administration in India	6,057	
	308,657	
Stores for India	96,197	
		404,854
LAW AND JUSTICE:		
Sundry Items	450	
Stores for India	147	
		597
EDUCATION: Allowances to Government Scholars, &c.		9,341
ECCLESIASTICAL: Passage of Chaplains on appointment		180
MEDICAL:		
Maintenance of Lunatics	796	
Grants for Medical Research, &c.	1,832	
		2,628
POLITICAL:		
Sundry Items	16,497	
Stores for India	5,609	
		22,106
AGRICULTURE:		
Sundry Items	3,636	
Stores for India	311	
		3,947
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:		
Sundry Items	9,202	
Stores for India	31,253	
		40,455
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	9,870	
Members of the Bengal Nizamut Family	680	
		10,550
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		251,324
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General	656,703	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	1,323,005	
Indian Civil Service Family Pensions	28,517	
		2,008,225
Carried forward	£	5,305,309

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward	344,209

Revenue—*continued.*

MISCELLANEOUS:

Receipt on account of Diplomatic and Consular Establishments in Persia, miscellaneous receipts connected with the supply of Stores to India, and sundry items			17,985

RAILWAY REVENUE ACCOUNT:

STATE RAILWAYS:	£	£	£
East Indian Railway: Rent of premises occupied by the Company	230		
Bengal-Nagpur Railway: Interest and Share of Surplus Profits on Government holding	306		
		536	
STATE RAILWAYS—INTEREST ON DEBT:			
Oude and Rohilkund Railway Sinking Fund		2,277	
STATE RAILWAYS—SINKING FUNDS:			
East Indian Railway	66,309		
Eastern Bengal Railway	4,944		
Scinde Punjab and Delhi Railway	40,794		
		112,047	
			114,860
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits		3,045	
Southern Punjab Railway: Ditto		66,515	
			69,560
			184,420

Carried forward	£ 546,614

of the Government of *India*, from 1st April 1916 to 31st March 1917—*continued*.

DISBURSEMENTS—*continued*.

		£
Brought forward		5,305,309

Expenditure—*continued*.

STATIONERY AND PRINTING:

	£	£
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,521	
Stores for India	109,933	
		116,454

MISCELLANEOUS:

	£	£
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	13,480	
Miscellaneous Charges connected with the supply of Stores to India	192,928	
		206,408

FAMINE RELIEF AND INSURANCE:

	£
Construction of Protective Irrigation Works: Stores for India	1,133

RAILWAY REVENUE ACCOUNT:

	£	£	£
State Railways—Interest on Debt:			
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	347,891		
Eastern Bengal Railway (including Bengal Central Railway)	44,655		
Great Indian Peninsula Railway	205,954		
Indian Midland Railway	42,046		
Madras Railway	60,133		
Madras and Southern Mahratta Railway	64,816		
Oude and Rohilkund Railway	318,263		
Scinde Punjab and Delhi Railway	123,466		
South Indian Railway	146,635		
Interest at 3·2277 per cent. on 55,560,788*l*., taken as Capital Outlay in this Country to 31st March 1917 on State Railways	1,793,336		
	3,532,279		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	6,580		
		3,538,859	
State Railways—Annuities in purchase of Railways:			
East Indian Railway	1,112,520		
Eastern Bengal Railway	116,961		
Great Indian Peninsula Railway	1,268,512		
Madras Railway	488,381		
Scinde Punjab and Delhi Railway	371,276		
		3,357,650	
State Railways—Sinking Funds:			
East Indian Railway	191,624		
Eastern Bengal Railway	14,289		
Scinde Punjab and Delhi Railway	117,735		
		323,648	
State Railways—Interest chargeable against Companies on Advances:			
Great Indian Peninsula Railway		81,250	
State Railways—Interest on Capital deposited by Companies:			
Assam-Bengal Railway	89,649		
Bengal-Nagpur Railway	433,653		
Bombay Baroda and Central India Railway	95,000		
Burma Railways	112,500		
East Indian Railway	642,500		
Great Indian Peninsula Railway	199,750		
Madras and Southern Mahratta Railway	403,950		
South Indian Railway	193,230		
		2,170,232	
			9,471,639
Carried forward		£	15,100,943

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward - - -	546,614

Revenue—*continued.*

MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000		
Military Charges for Aden	100,000		
		230,000	
Amount received from the Imperial Government on account of the Capitation Rate payable in respect of Indian Native Regiments lent for service in the Colonies		48,500	
Clothing, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	355		
Unserviceable Stores	4,011		
Indian Troop Service	6,769		
Miscellaneous	2,488		
		13,623	
		292,123	
ARMY—NON-EFFECTIVE:			
Subscriptions towards Indian Military Service Family Pensions		38,659	
		330,782	
MARINE—EFFECTIVE: Miscellaneous		22	
			330,804
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			£ 877,418

of the Government of *India*, from 1st April 1916 to 31st March 1917—*continued*.

DISBURSEMENTS—*continued*.

		£
Brought forward		15,100,943

Expenditure—*continued*.

IRRIGATION:			
MAJOR WORKS:			
Interest on Debt: Interest at 3·2277 per cent. on 3,735,962*l*. taken as Capital Outlay in this Country to 31st March 1917 on Irrigation		120,586	
MINOR WORKS:			
Stores for India		437	
			121,023
OTHER PUBLIC WORKS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Furlough Pay and Allowances of Officers in the Public Works Department		46,983	
Sundry Items		1,111	
		48,094	
Stores for India		5,065	
			53,159
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Payments to War Office in respect of British Forces serving in India		930,700	
Furlough Allowances of British Forces serving in India		15,432	
Furlough Allowances of Officers of the Indian Service		189,562	
Indian Troop Service		277,010	
Passage of Officers and others not charged to Indian Troop Service		6,636	
Purchase of Horses		4,058	
Miscellaneous		20,888	
		1,444,286	
Stores for India:	£		
Clothing	108,035		
Ordnance and Miscellaneous	1,152,855		
North-West Frontier: 1914	29,638		
Medical	184,026		
Military Farms	25,428		
Supply and Transport	83,000		
Mechanical Transport	165,439		
		1,748,421	
			3,192,707
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India		676,073	
Pay of Non-effective Colonels of Royal Artillery		5,626	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service		1,236,248	
Miscellaneous Pensions, &c.		150,985	
Indian Military Service Family Pensions		113,167	
			2,182,099
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.		100,000	
Royal Indian Marine Furlough Pay		1,675	
		101,675	
Stores for India		292,292	
			393,967
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay		24,972	
Indian Navy Retired Pay		1,735	
			26,707
MILITARY WORKS:			
Stores for India		68,018	
Ditto New Capital at Delhi		4,357	
		72,375	
SPECIAL DEFENCES (1902): Stores for India		4,482	
			5,872,337
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		£	21,147,462

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	877,418

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	Subscribed Capital.	Transfer Fees and Miscellaneous Refunds.	
	£	£	
Assam-Bengal Railway	—	236	
Bengal-Nagpur Railway	—	10,413	
Burma Railways	—	707	
Madras and Southern Mahratta Railway	—	2,642	
Rohilkund and Kumaon Railway	—	773	
	—	14,771	14,771

DEBT.

TEMPORARY DEBT INCURRED:

Temporary Loan from the Gold Standard Reserve		2,000,000

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:

	£	£	£
Repayment by the War Office of—			
Expenditure in England in connection with			
Expeditionary Forces and other War Services	1,390,239		
Stores supplied on contracts transferred to the War Office	1,294,349		
		2,684,588	
Repayment by the Imperial Government of			
Expenditure in England in connection with			
Pay, &c., of Indian Officers lent for duty with the Naval Division		229	
Pay, &c. of Indian Officers lent for duty under the Ministry of Munitions		1,908	
Portion of Expenditure in England in connection with			
Persian Gulf Radio offices		60	
Portion of advances to the Imperial Bank of Persia for the purposes of the Persian Government		16,792	
Expenditure consequent on disturbances in Persia		12,250	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents		193,749	
Expenditure in connection with the Indian Soldiers' Fund		619	
			2,910,195
GOLD STANDARD RESERVE:			
Bills of Exchange and Telegraphic Transfers appropriated		4,334,537	
Transfer from Home Treasury Balances (*see* under "Remittance Account" *per contra*)		4,000,000	
Repayment of Temporary Loan to Home Treasury		2,000,000	
British and Colonial Government Securities paid off		13,395,826	
Dividends on Investments and Discount on Treasury Bills		794,742	
			24,525,105
PAPER CURRENCY RESERVE:			
Bills of Exchange and Telegraphic Transfers appropriated		18,994,318	
British Treasury Bills paid off		24,490,058	
Withdrawal from Deposit of Gold at the Bank of England		3,500,000	
			46,984,376
PAPER CURRENCY RESERVE DEPRECIATION FUND:			
Paper Currency Reserve Investment: Amount transferred from Revenue Head "Interest"			399,080
MISCELLANEOUS DEPOSITS:			
Enemy ships employed under the control of the India Office		774,492	
Indian Military Widows' and Orphans' Fund		27	
War 1914:—	£		
Burma War Fund	177,326		
Sundry items	2,593		
		179,919	
Passages of Indian Students		857	
Miscellaneous		52	
			955,347
			75,774,103
Carried forward			£78,666,292

* Receipts from, and advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as remittances.

of the Government of *India*, from 1st April 1916 to 31st March 1917—*continued*.

DISBURSEMENTS—*continued*.

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	21,147,462

EXPENDITURE NOT CHARGED TO REVENUE.

	£	£
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:		
STATE RAILWAYS:		
Stores for India, 310,303*l.*; Other Payments, 8,351*l.*	318,654	
IRRIGATION WORKS: Stores for India	6,967	
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:		
Stores for India, 12,033*l.*; Other Payments, 9,821*l.*	21,854	
		347,475

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	Discharge of Debentures.	Stores, Establishment Charges, &c.	
	£	£	
Assam-Bengal Railway	75,000	24,462	
Bengal-Nagpur Railway	—	146,916	
Burma Railways	—	45,241	
Madras and Southern Mahratta Railway	—	111,274	
Rohilkund and Kumaon Railway	—	7,436	
	75,000	335,329	
			410,329

DEBT.

	£	£	
PERMANENT DEBT DISCHARGED:			
India Bonds	500,000		
TEMPORARY DEBT DISCHARGED:			
Temporary Loans on security of India Bills	7,000,000		
Temporary Loan from the Gold Standard Reserve	2,000,000		
		9,000,000	
			9,500,000

DEPOSITS AND ADVANCES.

	£	£	£
ADVANCES REPAYABLE:			
Recoverable from the War Office:			
Expenditure in England in connection with			
Expeditionary Forces and other War Services	1,390,239		
Stores supplied on contracts transferred to the War Office	1,294,349		
		2,684,588	
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army		1,831	
Pay, &c. of Indian Officers lent for duty under the Ministry of Munitions		2,741	
Portion of Expenditure in England in connection with			
Persian Military Police		501	
Lighting and buoying the Persian Gulf		171	
Persian Gulf Radio Offices		62	
Defence Works at Aden		725	
Advances to the Imperial Bank of Persia for the purposes of the Persian Government		90,000	
Expenditure consequent on disturbances in Persia		22,588	
Turco-Persian Frontier Commission		38	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents		185,782	
Expenditure in connection with the Indian Soldiers' Fund		481	
			2,989,508
GOLD STANDARD RESERVE:			
Investments in British Treasury Bills and Exchequer Bonds		22,316,113	
Temporary Loan to Home Treasury		2,000,000	
Custody of Gold at the Bank of England		167	
			24,316,280
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills		43,484,376	
Payment to the Bank of England for Gold transferred to the Paper Currency Reserve in India		3,500,000	
			46,984,376
PAPER CURRENCY RESERVE DEPRECIATION FUND:			
Investments in British Treasury Bills			399,080
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the India Office		250,068	
War 1914:			
Burma War Fund	56,503		
Sundry items	3,056		
		59,559	
Passages of Indian Students		900	
Miscellaneous		26	
			310,553
			74,999,797
Carried forward			**£ 106,405,063**

* *See* Note on opposite page.

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward	78,666,292

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	£
Advances by the War Office in respect of		
Expenditure in India in connection with		
Expeditionary Forces and other War Services	38,540,246	
Repayments by Public Departments in respect of		
Expenditure in India in connection with		
Indian Force in North China	9,800	
Hire of Transports on behalf of the Commonwealth of Australia	510,000	
Munitions, &c., supplied in India	721,100	
Portion of Expenditure in India in connection with		
Lighting and buoying the Persian Gulf	629	
Surveying the Persian Gulf	129	
Persian Gulf Radio Offices	5,725	
Turco-Persian Frontier Commission	113	
Postal and Money Order transactions (receipts in excess of payments)	922,386	
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	801,318	
		41,511,446
Estates remitted from India by Administrators General by means of Bills on London		49,250
Repayment of Advances of Pay of Indians in Hospital		76
	£	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	1,308	
Bombay Baroda and Central India Railway Company: Ditto	251	
East Indian Railway Company: Ditto	10,314	
Great Indian Peninsula Railway Company: Ditto	3,242	
South Indian Railway Company: Ditto	1,852	
		16,967
Enemy Ships employed under the control of the Director of the Royal Indian Marine		17,089
Purchase and sale of Wheat		67,205
National Health Insurance: Stamps returned from India		84,759
Sale of Opium		316,472
Receipt from the Baluchistan Chrome Company in respect of an assisted siding on the North-Western State Railway		55,000
Miscellaneous receipts		109,479
Receipt from the War Office in respect of Funds for East Africa		2,650,000
Receipt from His Majesty's Treasury on account of Funds supplied for the conduct of Treasury Chest business in Ceylon		50,125
Receipt from the National Bank of Egypt for Rupees sent from India to Egypt		67,204
Receipt from the National Bank of Egypt for Egyptian Currency coined at the Bombay Mint		540,000
Receipt for Egyptian Currency taken into India and Mesopotamia by Troops and returned to the Egyptian Government		4,179
Receipt in respect of Bronze coinage supplied from the Calcutta Mint for the Australian Commonwealth		9,660
	£	
Bills of Exchange and Telegraphic Transfers on India	£ 32,998,095	
Less—Appropriated to Gold Standard Reserve	4,334,537	
Appropriated to Paper Currency Reserve	18,994,318	
	23,328,855	
		9,669,240
		55,218,151
TOTAL RECEIPTS		133,884,443
BALANCE, 1st April 1916 (Home Treasury, 7,010,717*l.*; Gold Standard Reserve, 5,792,631*l.*)		12,803,348
		£ 146,687,791

India Office,
27th April 1917.

For Statement showing new or increased salaries or pensions

of the Government of *India*, from 1st April 1916 to 31st March 1917—*continued*.

DISBURSEMENTS—*continued*.

	£
Brought forward	106,405,063

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	£	£
Expenditure to be brought to charge in India in connection with			
Expeditionary Forces and other War Services		235,451	
Purchase of Mules		107,525	
Stores shipped to India under War Indents :—	£		
Clothing	1,275,913		
Ordnance and Miscellaneous	588,527		
Medical	216,635		
Supply and Transport	1,387,401		
Marine	823,544		
Military Works	31,924		
		4,323,944	
Stores shipped to India under Ordnance Factory Indents for 1916–17 and 1917–18 (War)		675,460	
			5,342,380
Stores shipped to India under Ordnance Factory Indents for 1916–17 (Ordinary)			222,729
Stores supplied for the manufacture of Munitions			19,708
Payments to Public Departments in respect of			
Motor ambulances and aircraft presented by Indian Princes and others		68,941	
Troops lent for service in Persia		3,310	
Allotments of British Soldiers (including Territorials), and other transactions to be brought to charge or recovered in India		408,004	
			480,255
Family Remittances and Allotments of British and Indian Services, including allotments of pay, &c., of Officers with Expeditionary Forces			877,137
Remittances for payment by the War Office		34,275	
Remittances: Indo-European Telegraph		142	
Effects of deceased soldiers and others		1,350	
Remittances by British Troops for deposit in the Post Office Savings Bank		11,188	
			46,955
Remittances by Administrators-General			46,786
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.		11,861	
Bombay Baroda and Central India Railway Company: Ditto		119,015	
East Indian Railway Company:	£		
Advances for purchase of Stores, &c.	238,849		
Rental paid to South Behar Railway Company	30,000		
		268,849	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.		233,467	
South Indian Railway Company: Ditto		68,724	
			701,916
Rohilkund and Kumaon Railway Company: Interest on Debenture Stock allocated to State Works			18,396
Stores chargeable to Provincial and Local Funds, and to Native States			185,599
Twante Canal Project, Burma			898
Nickel, &c., for coinage purposes			6,925
National Health Insurance			28,000
Enemy Ships employed under the control of the Director of the Royal Indian Marine			12,983
Purchase and sale of Wheat			38,337
Expenditure in connection with the s.s. *Golconda* engaged for the repatriation of Enemy Aliens			76,761
Expenditure in connection with the Hospital Ship purchased on behalf of the Maharaja (Sindhia) of Gwalior			19,151
Contributions by Ruling Princes and others, and from the Imperial Indian Relief Fund to the Prince of Wales's National Relief Fund and other Funds			12,434
Miscellaneous payments to be brought to charge or recovered in India			508,869
Payment to His Majesty's Treasury in respect of the Surplus Revenue of the occupied territory in Mesopotamia			150,000
Gold Standard Reserve: Amount transferred from Home Treasury Balances to the Reserve in England to repay Loan taken from the Reserve in India			4,000,000
Purchase of Silver			16,093,978
			28,890,197
TOTAL DISBURSEMENTS			135,295,260
BALANCE, 31st March 1917 (Home Treasury, 5,391,075*l*.; Gold Standard Reserve, 6,001,456*l*.)			11,392,531
			£ 146,687,791

created or granted within the year 1916–17, *see* pages 70 and 71.

WALTER BADOCK, *Accountant-General*.

No. 8.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1916; the Debt and Interest created in the Year ended the 31st March 1917; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1916.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	91,137,349 10 0	3½	3,189,807 4 7
India 3 per Cent. Stock	65,918,642 17 2	3	1,977,559 5 9
India 2½ per Cent. Stock	11,689,986 6 10	2½	292,249 13 2
India Bonds	1,500,000 0 0	3½	52,500 0 0
India Bills	7,000,000 0 0	Various	*367,456 7 11
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
	182,156,744 14 0		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	5,778 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1916	182,171,828 10 9	—	6,085,306 9 2
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1916	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1916	182,171,828 10 9	—	9,442,953 12 6
DEBT CREATED IN THE YEAR 1916–17.	*Nil.*		*Nil.*
	£ 182,171,828 10 9	—	9,442,953 12 6

* This is the actual amount of discount on the issue of the Bills.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1917; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1916–17.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*) (*see* note below)	304,263 14 5	3½	10,649 4 6
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds (*see* note below)	104,694 12 5	3½	3,664 6 3
India 3 per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*) (*see* note below)	91,024 2 3	3	2,730 14 5
India 3 per Cent. Stock, purchased with the Discount Sinking Funds (*see* note below)	27,122 12 3	3	813 13 8
India Bonds, paid off	500,000 0 0	3½	17,500 0 0
India Bills, paid off	7,000,000 0 0	Various	†367,456 7 11
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1917	8,027,105 1 4		402,814 6 9
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1917.*			
Debt bearing Interest:			
India 3½ per Cent. Stock	90,728,391 3 2	3½	3,175,493 13 10
India 3 per Cent. Stock	65,800,496 2 8	3	1,974,014 17 8
India 2½ per Cent. Stock	11,689,986 6 10	2½	292,249 13 2
India Bonds	1,000,000 0 0	3½	35,000 0 0
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
	174,129,639 12 8		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	5,778 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1917	174,144,723 9 5	—	5,682,492 2 5
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1917	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1917	174,144,723 9 5	—	9,040,139 5 9
£	182,171,828 10 9	—	9,442,953 12 6

NOTE.—The sums of 37*l.* 11*s.* 8*d.* and 14*l.* 17*s.* 3*d.* War Loan 4½ per Cent. "B" Stock, 1924–45 were purchased in the year 1916–17 on account of the State Railways Sinking Funds and Discount Sinking Funds respectively in lieu of purchasing and cancelling India Stock. The sums of 55,112*l.* 11*s.* 2*d.* and 21,787*l.* 8*s.* 10*d.* Exchequer 5 per Cent. Bonds, 1920, were also purchased for the State Railways and Discount Sinking Funds respectively during the year, but, together with the 65,500*l.* Exchequer Bonds purchased in the previous year, were sold and the proceeds used for the purchase and cancelment of India Stock.

* For Analysis, *see* pages 68 and 69.

† This is the actual amount of discount on the issue of the Bills.

No. 8.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1917.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
Debt, exclusive of that incurred for Railways shown under heads below:	£ s. d.	£ s. d.		£ s. d.
Bearing Interest:				
India 3½ per Cent. Stock	48,486,010 10 8	- - -	3½	1,697,010 7 4
India 3 per Cent. Stock	26,078,996 0 11	- - -	3	782,369 17 7
India 2½ per Cent. Stock	11,102,671 10 0	- - -	2½	277,566 15 9
	85,667,678 1 7			
Not bearing Interest:				
India 5 per Cent. Stock	9,305 1 9			
India 4 per Cent. Stock	5,778 15 0			
		*35,682,761 18 4	-	2,756,947 0 8
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 3½ per Cent. Stock	26,905,285 19 11	- - -	3½	941,685 0 2
India 3 per Cent. Stock	9,046,988 14 9	- - -	3	271,409 13 3
		35,952,274 14 8	-	1,213,094 13 5
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	8,172,778 0 1	- - -	3½	286,047 4 8
India 3 per Cent. Stock	‡*–181,750 17 3*	- - -	3	*–5,452 10 7*
India 2½ per Cent. Stock	†*–89,253 8 10*	- - -	2½	*–2,231 6 9*
East Indian Railway Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
		9,337,423 14 0	-	342,967 12 4
Annuity:				
Annuity terminating in 1953	- - -	- - -	-	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	-	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,455,505 11 2
Debt bearing Interest:				
India 3½ per Cent. Stock	459,631 14 3	- - -	3½	16,087 2 2
India 3 per Cent. Stock	‡*–31,410 17 1*	- - -	3	*–942 6 6*
India 2½ per Cent. Stock	†*–6,657 3 4*	- - -	2½	*–166 3 6*
Eastern Bengal Railway Debenture Stock	348,666 0 0	- -	4	13,946 12 9
		770,229 13 10	-	28,924 19 11
Annuity:				
Annuity terminating in 1957	- - -	- - -	-	116,850 14 9
				145,775 14 8
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	3,674,771 7 8	- - -	3½	128,617 0 4
India 3 per Cent. Stock	‡*–244,395 18 5*	- - -	3	*–7,331 17 7*
India 2½ per Cent. Stock	†*–54,354 11 4*	- - -	2½	*–1,358 17 4*
		3,376,021 7 11	-	119,926 5 5
Annuity:				
Annuity terminating in 1958	- - -	- - -	-	371,361 3 7
				491,287 9 0
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	§*–64,800 19 6*	- - -	3½	*–2,268 0 8*
India 3 per Cent. Stock	10,318,312 3 7	- - -	3	309,549 7 4
India 2½ per Cent. Stock	432,634 4 8	- - -	2½	10,815 17 1
		10,686,145 8 9	-	318,097 3 9
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6	- - -	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	- - -	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
		4,726,168 10 2	-	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8	- - -	3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
		5,964,666 9 8		205,954 9 11
Annuity:				
Annuity terminating in 1948	- - -	- - -	-	1,268,516 0 7
				1,474,470 10 6
Carried forward	- - - £	156,495,691 17 4		8,001,813 9 9

* Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account and under Irrigation. *See* Account No. 7, pages 59 and 61.

† The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 2½ per Cent. Stock.

‡ The Sinking Funds to redeem Debt issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Brought forward	- - -	156,495,691 17 4		8,001,813 9 9
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,675,290 18 2	- - -	3½	58,635 3 8
India 3 per Cent. Stock	10,881,612 11 7	- - -	3	326,448 7 7
		12,556,903 9 9	—	385,083 11 3
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	834,711 12 2	- - -	3½	31,314 18 1
India Bonds	823,390 4 0	- - -	3½	28,818 13 2
		1,718,101 16 2	—	60,133 11 3
Annuity:				
Annuity terminating in 1956	- - -	- - -	—	488,381 5 7
				548,514 16 10
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent Stock	- - -	2,160,545 2 1	3	64,816 7 1
Debt incurred in respect of the Indian Midland Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	524,711 9 9	- - -	3½	18,364 18 1
India Bonds	176,609 16 0	- - -	3½	6,181 6 10
		701,321 5 9	—	24,546 4 11
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1917	£	174,144,723 9 5	—	9,040,139 5 9

For purchases of Securities in lieu of cancelling India Debt, *see* Footnote on page 67.

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1916.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent. Stock	87,024,855 11 5	4,051,053 17 5
India 3 per Cent. Stock	63,962,572 4 8	1,942,581 15 10
India 2½ per Cent. Stock	11,456,194 8 11	233,791 17 11
£	162,443,622 5 0	6,227,427 11 2

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1916:		
Sterling Debt:		
On 162,443,622*l.* 5*s.* 0*d.* India Stocks, at 300*l.* per million	48,733 1 9	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
		50,206 6 2
Rupee Debt:		
Rs. 8,64,29,945 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	68 8 8	
Conversion of Rs. 1,13,800 India 3 per Cent. Rupee Loan of 1896–97, at 500*l.* per ten million Rupees	5 13 9	
		8,074 2 5
		58,280 8 7
BANK OF IRELAND.		
Charge for Management for the Year 1916:		
On 6,227,427*l.* 11*s.* 2*d.* India Stocks, at 360*l.* per million		2,241 18 9
	£	60,522 7 4

WALTER BADOCK,
Accountant-General.

No. 9.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1916 and 31st March 1917 (*see* the Government of India Act, 1915, Sec. 17).

SALARIES.	Increase or Decrease in 1917–18. Increase.	Decrease.
	£	£
Second Assistant Under Secretary of State.—Post created for the period of the war or for such shorter term as the business of the Office may require	1,500	—
Resident Clerks.—Allowance increased from 80*l.* to 105*l.* for the period of the war	100	—
Accountant-General's Department.—Keeper of Records. Salary of present holder increased from 141*l.* to 147*l.*	6	—
India Store Depôt.—Eight Sub-Inspectors. Salary of Office, 136*l.* rising by 3*l.* annually to 145*l.* At present only four of these posts are filled	556	—
Registry and Record Department:—		
One Typist to be styled Controller of Typists, salary 150*l.*, in lieu of Chief Superintendent, salary 104*l.*, with allowance of 10*l.* One Typist to be styled Deputy Controller of Typists, salary 120*l.*, in lieu of Superintendent, salary 35*s.* a week	55	—
One Typist to receive an allowance of 40*l.* while performing the duties of Shorthand-writer to the Secretary of State, in lieu of allowance, 10*l.*	30	—
Miscellaneous Departments:—		
Educational Adviser for Indian Students to the Secretary of State. New appointment. Salary 1,000*l.*, in lieu of Secretary for Indian Students, salary 1,000*l.*, and Educational Adviser to Indian Students in London, salary 800*l.*		800
Two Temporary Staff Clerkships. Salary 380*l.*, rising by 15*l.* annually to 450*l.*, in lieu of two Second Class Clerkships	82	—
One Second Class Clerk created a Minor Staff Clerk with increase of 10*l.* on existing salary. To rise by 10*l.* annually to 300*l.*	10	—
Second Office Keeper. Salary 180*l.*, without apartments, in lieu of 150*l.*, with apartments	30	—
Messengers. Allowance for assisting Keeper of Records, Registry and Record Department, increased from 5*l.* to 10*l.*, so long as the present incumbent continues to perform these duties	5	—
Increase on account of Temporary Assistance on War Work, Overtime of Second Class Clerks, &c.	*14,200	—
Temporary assistance, extra pay, &c., of Artificers and Labourers at the India Store Depôt due to the war	2,415	—
Increase arising from periodical increments	2,966	—
Net decrease consequent on certain appointments abolished, vacancies, retirements, &c.	—	2,709
£	21,955	3,509
NET INCREASE, as shown on page 72	£18,446	

* The charge for 1916 17 was under-estimated.

No. 9.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1917–18.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Bishop, Edward Francis	Senior Clerk, Accountant - General's Department - -	—	—	—	Death -	—	462 10 0
Bolster, John Abraham	Second Class Clerk, Higher Grade, Accountant - General's Department - -	—	—	—	Ditto -	—	175 0 0
Hill, Henry - -	Assistant in the Correspondence Department	—	—	—	Ditto -	—	733 6 8
Taylor, Sam Arthur -	Senior Clerk, Store Department - -	—	—	—	Ditto -	—	533 6 8
Wheeler, Frank -	Supplemental Clerk, Store Department -	—	—	—	Ditto -	—	40 0 0
Whitehead, John Edwards	Supplemental Clerk, Registry and Record Department - -	—	—	—	Ditto -	—	81 4 11
Fenton, Thomas Charles, I.S.O.	Staff Clerk, Registry and Record Department -	65	47	500 0 0	Age -	246 8 9	—
Inch, George Frederick	Second Class Clerk, Higher Grade, Accountant - General's Department - -	57	39	350 0 0	Ill health -	168 12 6	—
Melling, James - -	Messenger, Second Class	65	15	100 0 0	Age - -	18 15 0	—
Puxty, Henry John -	Second Office Keeper -	61	36	150 0 0 *30 0 0.	Ill health, since dead.	81 0 0	81 0 0
				TOTAL - - -		514 16 3	2,106 8 3
					DECREASE -	£1,591 12 0	
COMPENSATION ALLOWANCES.							
Black, Charles Edward Drummond	Clerk for Geographical Records - -	—	—	—	Death -	—	†191 13 4
Daniel, Peter A. -	Establishment Clerk, Correspondence Department - -	—	—	—	Ditto -	—	367 0 0
				TOTAL - - -		—	558 13 4
					DECREASE -	£558 13 4	
COMPASSIONATE ALLOWANCES.							
Belstead, H. J. -	Assistant Messenger, India Store Depôt -	—	—	—	Death -	—	45 14 4
Brown, Mrs. Emma -	Housemaid - -	—	—	—	Ditto -	—	18 4 0
Kerr, Captain Thomas Coulter, R.N.R.	Surveyor of Shipping -	—	—	—	Ditto -	—	100 0 0
Perry, Mrs. Catherine -	Housemaid - -	—	—	—	Ditto -	—	19 11 1
Shearing, Eli - -	First Class Foreman, India Store Depôt -	—	—	—	Ditto -	—	79 19 0
Watson, William -	Labourer, India Store Depôt - -	—	—	—	Ditto -	—	29 6 7
				TOTAL - - -		—	292 15 0
					DECREASE - -	£292 15 0	
					TOTAL DECREASE -	£2,443 0 4	

* Value of apartments, fuel, and light. † Of this, 111*l.* 13*s.* 4*d.* was commuted.

Annual Amount of Pensions for the Year 1917–18.

	1917–18. Pensions granted.	Portion commuted.	Net amount payable.	1916–17. Pensions granted.	Portion commuted.	Net amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	28,655	707	27,948	30,246	707	29,539	—	1,591
Compensation allowances -	3,550	187	3,363	4,109	299	3,810	—	559
Compassionate allowances -	1,169	—	1,169	1,462	—	1,462	—	293
Injury allowance - -	33	—	33	33	—	33	—	—
£	33,407	894	32,513	35,850	1,006	34,844	—	2,443
					DECREASE - -	£2,443		

WALTER BADOCK,
Accountant-General.

No. 10.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* and ESTIMATE of the AMOUNT required in the Year ending 31st March 1918, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

		1917-18.	1916-17.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		171,819	155,096	16,723	—
WAGES AT THE STORE DEPÔT AND THE STAMP BRANCH		19,969	18,246	1,723	—
CONTINGENCIES OF THE STORE DEPÔT		13,400	13,100	300	—
LAW CHARGES		100	200	—	100
POSTAGE TO INDIA		1,000	1,000	—	—
TELEGRAMS TO INDIA		10,000	10,000	—	—
OFFICE CONTINGENCIES		14,600	16,000	—	1,400
STATIONERY, PRINTING, AND BOOKBINDING		9,500	8,300	1,200	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		7,674	6,829	845	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	248,062	228,771	20,791	1,500
			NET INCREASE		£19,291
SUPERANNUATION AND RETIRED ALLOWANCES	£	*33,407	*35,850	—	2,443

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1916-17.	Numbers. 1917-18.		1917-18.	1916-17.	INCREASE.	DECREASE.
			£	£	£	£
15	16	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, Second Assistant Under Secretary of State, and Members of Council	22,500	21,340	1,160	—
63	87	Correspondence Department	37,958	34,832	3,126	—
64	64	Accountant-General's Department	21,289	21,033	256	—
79	42	Registry and Record Department	7,495	13,427	—	5,932
32	31	Miscellaneous Officers, &c.	11,826	12,507	—	681
52	52	Office Keepers and Messengers	5,894	5,888	6	—
35	36	Housekeeper, Housemaids, and Charwomen	1,595	1,494	101	—
25	25	Artificers and Labourers employed at the India Office	2,369	2,343	26	—
		Temporary Assistance on War work, Overtime of Second Class Clerks, War Bonus, &c.	20,000	†5,800	14,200	—
146	166	Store Department: Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	40,893	36,432	4,461	—
511	519		171,819	155,096	23,336	6,613
197	197	Wages.—Artificers, Labourers, Fire Watchmen, and Charwomen employed at the Store Depôt; Tellers employed in connection with the supply of Stamps for India	13,954	14,646	—	692
		Temporary Assistance, Extra Pay, &c., of Artificers and Labourers at the Store Depôt, due to the War	6,015	3,600	2,415	—
708	716	£	191,788	173,342	25,751	7,305
				NET INCREASE		£18,446

† Estimated amount for 1916-17, which was largely exceeded. The increase is expected to continue for some time.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers. 1916-17.	Numbers. 1917-18.				1917-18.	1916-17.
		SALARIES, WAGES, AND ALLOWANCES.				
		SECRETARY OF STATE, &c.			£	£
1	1	Secretary of State	—		5,000	5,000
1	1	Permanent Under Secretary of State(1)	—		2,000	2,000
1	1	Parliamentary Under Secretary of State	—		1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	—		1,500	1,500
—	1	Assistant Under Secretary of State	—		1,500	—
11	11	Members of Council (2)	1,000*l.*		11,000	11,340
15	16			£	22,500	21,340

(1) Receives also an Indian Civil Service Annuity of 1,000*l.*
(2) Four also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Judicial Pension of 1,500*l.*; one, an Indian Civil Pension of Rs. 5,538 : 8 : 3 a year; and one, Military Pay of 900*l.* a year and a Good Service Pension of 100*l.* a year.

		CORRESPONDENCE DEPARTMENT (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).				
8	8	Secretaries (1)	1,200*l.*		9,600	9,600
4	4	Assistant Secretaries (2)	800*l.*—50*l.*—1,000*l.*		3,923	4,073
9	9	Senior Clerks (3)	690*l.*—25*l.*—800*l.*		6,594	6,605
11	11	Junior Clerks (4)	200*l.*—20*l.*—600*l.*		4,601	4,596
1	1	Political Aide-de-Camp to the Secretary of State (5)	—		800	800
1	1	Clerk for Examination of Army Non-Effective Accounts	—		650	650
3	2	Staff Clerks	One: 350*l.*—15*l.*—500*l.*; One: 350*l.*—15*l.*—450*l.*		846	1,201
2	2	Temporary Staff Clerks(6)	350*l.*—15*l.*—450*l.*		903	848
3	6	Minor Staff Clerks	One: 283*l.*—10*l.*—300*l.*; One: 233*l.*—10*l.*—300*l.*; One: 222*l.*—10*l.*—300*l.*; One: 212*l.*—10*l.*—300*l.*; One: 202*l.*—10*l.*—300*l.*; One: 239*l.* 10*s.*—10*l.*—300*l.*		1,578	840
13	30	Second Class Clerks (7)	70*l.*—7*l.* 10*s.*—130*l.*; 10*l.*—200*l.*; 10*l.*—300*l.*		4,806	2,452
2	2	Clerks specially attached (8)	350*l.*—15*l.*—500*l.*		1,031	1,000
—	1	Supplemental Clerk	124—2*l.* 10*s.*—150*l.*; 10*s.* 6*d.* a week—250*l.* (triennally).		250	—
—	4	*Boy Clerks	15*s.* to 16*s.* a week.		161	—
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (9)	—		575	575
1	1	Assistant to the Director-in-Chief (10)	—		275	275
2	2	Clerks	One: 250*l.*—10*l.*—350*l.*; 15*l.*—480*l.*; 20*l.*—560*l.*; One: 150*l.*—7*l.* 10*s.*—190*l.*; 10*l.*—400*l.*		927	897
1	1	Second Class Clerk, Higher Grade	250*l.*—10*l.*—350*l.*		340	330
1	1	Second Class Clerk	70*l.*—7*l.* 10*s.*—130*l.*; 10*l.*—200*l.*; 10*l.*—300*l.*		98	90
63	87			£	37,958	34,832

(1) One also receives Indian Military Pay at 700*l.* a year and one an Indian Civil Service Annuity of 1,000*l.*
(2) One receives an extra allowance of 100*l.*
(3) One also receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c.").
(4) One receives 150*l.* as Assistant Private Secretary to the Secretary of State; two receive 150*l.* each as Private Secretaries to the Under Secretaries of State; one receives 150*l.* while acting as Senior Clerk; one receives 50*l.* as Reading Clerk to Council; and one 50*l.* as Editor of Telegraph Codes.
(5) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Also receives an Indian Military Pension of 700*l.* a year.
(6) One receives 105*l.* as Resident Clerk; and the other 40*l.* as Deputy Reading Clerk to Council.
(7) Two each receive 105*l.* as Resident Clerks; and one receives 50*l.* for compiling a portion of the "India Office List.
(8) One receives 50*l.* as Assistant Editor of Telegraph Codes.
(9) Salary of Office, 1,100*l.* *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.
(10) Receives also an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1916-17.	Numbers. 1917-18.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		1917-18.	1916-17.
		ACCOUNTANT-GENERAL'S DEPARTMENT.		£	£
1	1	Accountant-General(1)	—	1,300	1,300
1	1	Deputy Accountant-General	800*l.*—50*l.*—1,000*l.*	1,000	1,000
1	1	Assistant Accountant-General	—	850	850
6	6	Senior Clerks	550*l.*—20*l.*—750*l.*	4,141	4,071
2	2	Supernumerary Senior Clerks	550*l.*—20*l.*—750*l.*	1,175	1,130
4	4	Junior Clerks(2)	200*l.*—20*l.*—500*l.*	1,869	1,829
9	9	Staff Clerks — Eight / One	350*l.*—15*l.*—500*l.* / 350*l.*—15*l.*—450*l.*	4,016	3,911
—	2	Temporary Staff Clerks	380*l.*—15*l.*—450*l.*	782	—
5	2	Second Class Clerks, Higher Grade	250*l.*—10*l.*—350*l.*	700	1,750
1	1	Minor Staff Clerk(3)	167*l.* 10*s.*—10*l.*—300*l.*	187	177
32	33	Second Class Clerks	70*l.*— 7*l.* 10*s.*—130*l.*; 10*l.*—200*l.*; 10*l.*—300*l.*	4,792	4,547
1	1	Clerk specially attached	5*l.* 5*s.* a week—10 6 a week (triennially)—6*l.* 6*s.* a week.	328	328
1	1	Keeper of Records	120*l.*—3*l.*—150*l.*	149	140
64	64		£	21,289	21,033

(1) The Accountant-General is also Director of Funds and Official Agent to the Administrators-General in India. In receipt of a personal allowance of 100*l.*

(2) One receives 50*l.* for compiling a portion of the "India Office List."

(3) On attaining 247*l.* 10*s.*, to remain at that salary until it would have been attained in the ordinary course.

		REGISTRY AND RECORD DEPARTMENT.			
1	1	Registrar and Superintendent of Records	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550*l.*—15*l.*—700*l.*	692	677
5	3	Staff Clerks	350*l.*—15*l.*—500*l.*	1,350	2,297
2	1	Minor Staff Clerks — One / One	222*l.*—10*l.*—300*l.* / 205*l.*—10*l.*—300*l.*	215	514
41	12	Second Class Clerks	70*l.*— 7*l.* 10*s.*—130*l.*; 10*l.*—200*l.*; 10*l.*—300*l.*	2,229	6,450
1	—	Clerk specially attached	4*l.* 14*s.* 6*d.* a week—10 6 a week (triennially)—6*l.* 6*s.* a week	—	328
1	—	Supplemental Clerk	124*l.*— 2*l.* 10*s.*—150*l.*; 10*s.* 6*d.* a week (triennially)—250*l.*	—	250
1	1	Keeper of Records	150*l.*—5*l.*—200*l.*	174	168
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	150	147
17	17	Typists — 1 Controller; 1 Deputy Controller; 1 Superintendent; 14 Typists(1)	150*l.*; 120*l.*; 40*s.* a week; 20*s.* a week—2*s.* a week—26*s.* a week, and in the case of 4 to 31*s.* a week.	1,509	1,287
2	2	*Hectographists	15*s.* a week—2*s.* a week after first two years—21*s.* a week.	110	110
3	—	*Boy Clerks	15*s.* to 16*s.* a week	—	121
3	3	*Girl Messengers	8*s.* a week, rising by 1*s.* a week annually to 12*s.*	66	78
79	42		£	7,495	13,427

(1) Four receive 2*s.* a week extra as Examiners, and one receives a personal allowance of 40*l.*

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1916-17.	Numbers. 1917-18.			1917-18	1916-17.
		SALARIES, WAGES, AND ALLOWANCES—*continued.*			
		MISCELLANEOUS OFFICERS, &c.		£	£
—(1)	—(1)	Private Secretary to the Secretary of State	—	300	300
1	1	*Government Director of Indian Railway Companies(2)	—	1,000	1,000
1	1	*Assistant Government Director of Indian Railway Companies(3)	—	300	300
1	1	Librarian	—	600	600
1	1	Assistant Librarian	—	400	400
1	1	Second Class Clerk, Higher Grade, employed in the Library	250*l.*—10*l.*—350*l.*	350	350
2	2	Second Class Clerks, employed in the Library	70*l.*— {7*l.* 10*s.*—130*l.*; 10*l.*—200*l.*; 10*l.*—300*l.*}	279	262
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(4)	—	800	800
1	1	*Member of the Medical Board(5)	—	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State(6)	—	1,200	1,200
1	1	Assistant Solicitor	450*l.*—25*l.*—600*l.*	532	507
1	1	Clerk, Legal Adviser and Solicitor's Department	200*l.*— {15*l.*—305*l.*; 20*l.*—400*l.*}	247	232
1	1	Second Class Clerk, ditto	70*l.*— {7*l.* 10*s.*—130*l.*; 10*l.*—200*l.*; 10*l.*—300*l.*}	272	262
1	1	*Inspector of Military Equipment and Clothing(7)	—	—	—
1	1	Assistant to the Inspector of Military Equipment and Clothing	250*l.*—10*l.*—450*l.*	450	450
1	—	*Secretary for Indian Students*	—	—	1,000
1	1	Educational Adviser for Indian Students to the Secretary of State	—	1,000	800
2	2	Local Advisers to Indian Students in London(8)	{One 400*l.*; One 300*l.*}	800	800
1	1	Minor Staff Clerk in Indian Students' Department	160*l.*—10*l.*—300*l.*	170	161
2	2	Second Class Clerks in Indian Students' Department	70*l.*— {7*l.* 10*s.*—130*l.*; 10*l.*—200*l.*; 10*l.*—300*l.*}	401	394
2	2	*Shorthand Writer Typists, ditto	{One 35*s.* a week; One 40*s.* a week}	195	169
1	1	*Accountant, ditto	30*l.*—5*l.*—50*l.*	50	50
1	1	Surveyor and Clerk of the Works	300*l.* 10*l.*—400*l.*	400	400
1	1	Assistant to Surveyor and Clerk of the Works	180*l.* 10*l.*—300*l.*	280	270
1	1	*Ordnance Consulting Officer for India	—	1,000	1,000
1	1	*Assistant to Ordnance Consulting Officer for India	—	500	500
2	2	*Officers of the Indian Army attached to the General Staff, War Office(9)	100*l.*	—	—
1	1	*Staff Officer attached to the Military Department(9)	—	—	—
32	31		£	11,826	12,507

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(3) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(4) Also receives an Indian Medical Pension of 500*l.* a year.
(5) Also receives an Indian Medical Pension of 800*l.* a year.
(6) Also receives an Indian Judicial Pension of 1,200*l.* a year.
(7) Salary in abeyance. Recalled to the Active List.
(8) One receives a personal allowance of 100*l.*
(9) Appointments unfilled at present.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1916-17.	Numbers. 1917-18.			1917-18. £	1916-17. £
		Salaries, Wages, and Allowances—*continued.*			
		Office Keepers and Messengers.			
1	1	Head Office Keeper	200*l.*—5*l.*—250*l.* With apartments.	250	250
1	1	Second Office Keeper	—	180	150
1	1	Third Office Keeper	140*l.* and 26*l.* in lieu of apartments.	166	166
20	20	Messengers, First Class (with uniform) (1)(2)	105*l.*—2*l.* 10*s.*—120*l.*	2,621	2,504
29	29	Messengers, Second Class (with uniform) (1) (2).	80*l.*—2*l.*—100*l.*	2,677	2,818
52	52		£	5,894	5,888

(1) In addition to their salaries, certain Messengers receive the following allowances:—Two 30*l.* each, and one 20*l.* for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 15*l.*, for attendance on the Assistant Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 10*l.*, for mail work; one 15*l.* and one 10*l.*, for performing the duties of Hall Porter; one 10*l.*, for assisting the Keeper of Records, Registry and Record Department; one 5*l.*, for assisting the Keeper of Military Records, Registry and Record Department; and one 5*l.*, for assisting the Keeper of Records, Accountant-General's Department.

(2) Twenty-three also receive pensions varying from 1*s.* 1½*d.* to 4*s.* 6*d.* a day, granted for service in the British Army, four receive pensions varying from 41*l.* 16*s.* to 50*l.* 4*s.* a year for service in the Royal Navy, and one receives a pension of 70*l.* a year for service in the Indian Army.

		Housekeeper, Housemaids, and Charwomen.			
1	1	Housekeeper	—	150	150
29	30	*Housemaids(1)	16*s.* a week	1,250	1,162
5	5	*Charwomen	15*s.* a week	195	182
35	36		£	1,595	1,494
25	25	*Artificers and Labourers employed at the India Office	At wages varying from 1*l.* 5*s.* to 3*l.* 2*s.* 6*d.* a week	2,369	2,343
		Temporary Assistance on War Work, Overtime of Second Class Clerks, War Bonus, &c.	—	20,000	5,800

(1) One receives an allowance of 2*l.*

		Store Department.			
		India Office Branch.			
1	1	Director-General	—	1,200	1,200
1	1	Deputy Director-General	800*l.*—50*l.*—1,000*l.*	870	820
4	4	Senior Clerks	550*l.*—20*l.*—750*l.*	2,522	2,442
4	4	Junior Clerks	200*l.*—20*l.*—500*l.*	1,392	1,269
2	3	Staff Clerks	350*l.*—15*l.* 500*l.*	1,406	899
1	1	Second Class Clerk, Higher Grade	250*l.*—10*l.* 350*l.*	350	350
20	30	Second Class Clerks	70*l.*—{7*l.* 10*s.*—130*l.* / 10*l.*—200*l.* / 10*l.*—300*l.*}	4,711	2,900
1	2	Clerks specially attached	4*l.* 14*s.* 6*d.* a week—10*s.* 6*d.* a week (triennially)—6*l.* 6*s.* a week.	656	328
1	1	Clerk for Railway Stores	200*l.*—10*l.*—350*l.*	298	288
1	1	*Clerk for Ordnance Stores (1)	7*s.* 6*d.* a day—6*d.* a day—10*s.* a day.	182	182
1	3	*Boy Clerks	15*s.* to 16*s.* a week	126	42
37	51	Carried forward	£	13,713	10,720

(1) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1916-17.	1917–18.			1917–18.	1916-17.
		Salaries, Wages, and Allowances—*continued.*			
		Store Department—*continued.*		£	£
37	51	Brought forward - - -	—	13,713	10,720
		Branch at the India Store Depôt.			
1	1	Superintendent (1) - - -	800*l.*—25*l.*—1,000*l.*	1,000	1,000
1	1	Deputy Superintendent (2) - - -	600*l.*—20*l.*—800*l.*	800	800
1	1	Assistant to the Superintendent - -	—	600	600
9	9	Supervisors (3) (4) - - -	250*l.*—{10*l.*—300*l.* / 15*l.*—400*l.* / 15*l.*—500*l.*}	3,767	3,657
1	1	Inspector of Machinery(3) - - -	400*l.*—15*l.*—600*l.*	550	550
1	1	Assistant Inspector of Machinery - -	250*l.*—{10*l.*—300*l.* / 15*l.*—400*l.*}	400	400
28	28	Second Class Clerks - - -	70*l.*—{7*l.* 10*s.*—130*l.* / 10*l.*—200*l.* / 10*l.*—300*l.*}	4,793	4,547
1	1	Inspector of Scientific Supplies - -	300*l.*—15*l.*—500*l.*	481	466
3	3	Assistant Inspectors of Scientific Supplies	{Two 200*l.*—10*l.*—350*l.* / One 150*l.*—10*l.*—250*l.*}	813	783
1	1	Chemist - - - -	250*l.*—15*l.*—400*l.*	372	357
2	2	Assistant Chemists - - -	{One 150*l.*—10*l.*—250*l.* / One 70*l.*—{7*l.* 10*s.*—100*l.* / 10*l.*—150*l.*}}	357	338
1	1	*Assistant Chemist - - -	—	104	104
1	1	Shipping Surveyor and Adviser - -	500*l.*—20*l.*—600*l.*	585	565
1	1	*Surveyor of Shipments at Glasgow -	— —	108	108
1	1	Assistant Shipping Surveyor - -	200*l.*—10*l.*—300*l.*	300	300
1	1	Storeholder - - - -	120*l.*—7*l.* 10*s.*—200*l.*	197	190
1	1	Engineer - - - - -	120*l.*—7*l.* 10*s.*—250*l.*	250	250
14	14	Inspectors of Stores (3) - -	250*l.*—10*l.*—350*l.*	4,711	4,664
17	17	Assistant Inspectors of Stores - -	150*l.*—{5*l.*—200*l.* / 7*l.* 10*s.*—250*l.*}	3,522	3,241
—	4	Sub-Inspectors of Stores - -	136*l.*—3*l.*—145*l.*	556	—
1	1	*Examiner of Surgical Instruments (5) -	—	200	200
1	1	*Examiner of Medical Stores (6) - -	—	300	300
1	1	*Medical Attendant on Labourers -	—	100	100
2	2	Messengers (with uniform) - -	90*l.*—2*l.*—100*l.*	192	188
6	8	*Boy Clerks - - - -	15*s.* to 16*s.* a week.	323	239
		Stamp Branch.			
1	1	Supervisor of Stamps - - -	230*l.*—10*l.*—320*l.*	272	266
1	1	Assistant Supervisor of Stamps - -	180*l.*—7*l.* 10*s.*—220*l.*	220	220
1	1	Senior Examiner of Stamps - -	150*l.*—5*l.*—165*l.*	165	165
9	9	Examiners of Stamps - - -	60*l.*—5*l.*—145*l.*	1,142	1,119
146	166		£	40,893	36,432
1	1	**Labourer employed at the Store Depôt* -	—	81	82
158	158	**Labourers and Fire Watchmen temporarily employed at the Store Depôt.*	—	12,292	12,965
2	2	**Charwomen temporarily employed at the Store Depôt.*	—	57	57
36	36	**Female Tellers temporarily employed at the Stamp Branch.*	—	1,524	1,542
197	197		£	13,954	14,646
		Temporary Assistance, Extra Pay, &c., of Artificers and Labourers at the India Store Depôt, due to the War - - - - - - -	£	6,015	3,600

(1) Also receives a pension of 310*l.* a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l.* a year.
(3) Extra allowances as follows:—One Supervisor, 50*l.*; two Supervisors, 25*l.* each; Inspector of Machinery, 50*l.*; and two Inspectors of Stores, 50*l.* each.
(4) One also receives an Indian Military Pension of 58*l.* a year.
(5) Also receives an Indian Medical Pension of 292*l.* a year.
(6) Also receives an Indian Medical Pension of 700*l.* a year.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1917–18.	1916–17.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£	£	£	£
Rates and Taxes	3,300	3,300	—	—
Repairs, Furniture, and Fittings	4,200	5,300	—	1,100
Coal and Firewood	900	600	300	—
Gas and Electric Lighting; and House Articles	1,000	1,000	—	—
Postage (excluding Postage to India)	1,600	1,700	—	100
Telegrams (excluding Telegrams to India)	600	500	100	—
Travelling Expenses	200	200	—	—
Newspapers, Books, Parliamentary Papers, &c.	600	600	—	
Advertisements	200	200	—	
Stamps	50	50	—	—
Postal and Money Orders	20	100	—	80
Messengers' Uniforms	200	300	—	100
Messengers' Allowances for Night Watching	480	350	80	—
Pay of Police	200	200	—	—
Miscellaneous	1,100	1,600	—	500
£	14,600	16,000	480	1,880
NET DECREASE			£1,400	
CONTINGENCIES OF THE STORE DEPÔT.				
Rates	2,100	1,400	700	—
Repairs, Furniture, and Fittings	1,400	1,500	—	100
Coal and Coke	400	400	—	—
Gas and Electric Lighting; and House Articles	600	450	150	—
Travelling Expenses of Officers of the Department	4,000	4,100	—	100
Professional Inspection	1,100	1,600	—	500
Carriage of Stores	300	250	50	—
Patterns	50	50	—	—
Advertisements	—	10	—	10
Pay of Police	200	200	—	—
Miscellaneous	1,050	940	110	—
Superintendence of the supply of Stamps for India	2,200	2,200	—	—
£	13,400	13,100	1,010	710
NET INCREASE			£300	

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1915, sec. 27.

Numbers. 1916–17.	Numbers. 1917–18.			1917–18.	1916–17.
				£	£
1	1	Auditor	—	1,200	1,200
1	1	Assistant to the Auditor	800*l.*—30*l.*—1,000*l.*	873	823
2	2	Senior Clerks	550*l.*—20*l.*—750*l.*	1,172	1,133
3	3	Junior Clerks (1)	200*l.*—20*l.*—500*l.*	1,388	1,350
3	3	Staff Clerks	One 350*l.*—15*l.*—500*l.*; Two 300*l.*—15*l.*—400*l.*	1,026	981
10	10	Second Class Clerks	70*l.*—{7*l.* 10*s.*—130*l.*; 10*l.*—200*l.*; 10*l.* 300*l.*}	1,415	1,342
		Temporary Assistance on War Work, Overtime of Second Class Clerks, War Bonus, &c.	—	660	—
20	20			£ 7,674	6,829
			INCREASE	£845	

(1) One receives an extra allowance of 100*l.*

WALTER BADOCK, *Accountant-General.*

EAST INDIA (HOME ACCOUNTS)

Bombay Govt
3-7-21

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

1914-15, 1915-16 and 1919-20 to 1923-24

India Office,
25th May 1921.

A. HIRTZEL,
Deputy Under Secretary of State for India.

(*Presented pursuant to the Government of India Act, Section* 26.)

Ordered, by The House of Commons, *to be Printed,*
25*th May* 1921.

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EAST INDIA (HOME ACCOUNTS).

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1919-20.

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	Home Treasury.			Gold Standard Reserve.			£	s.	d.
Balance on the 1st April 1919, held as follows :—									
Cash at the Bank of England and in the hands of sub-accountants	1,515,826	12	9	—					
Loans to the Bank of England	7,184,327	19	1	6,015,672	0	11			
	8,700,154	11	10	6,015,672	0	11	14,715,826	12	9

REVENUE.

	£	s.	d.				
INTEREST :							
Interest realized from investment of Cash Balance	362,557	17	0				
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	22,770	11	7				
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	452	9	3				
	385,780	17	10				
Special Reserve: Interest and Discount	350,413	8	10				
Paper Currency Reserve Investment:	£	s.	d.				
Interest on 2½ per cent. Consolidated Stock	25,000	0	0				
Discount on British Treasury Bills	2,281,356	12	0				
	2,306,356	12	0				
				3,042,550	18	8	
Carried forward			£	3,042,550	18	8	14,715,826 12 9

of the GOVERNMENT of *India*, from 1st April 1919 to 31st March 1920.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	2,472 9 10	
Stores for India	69 6 0	
		2,541 15 10
OPIUM:		
Miscellaneous expenditure	658 18 0	
Stores for India	1,800 17 10	
		2,459 15 10
SALT:		
Miscellaneous expenditure	66 9 3	
Stores for India	1,480 19 9	
		1,547 9 0
STAMPS: Stores for India		181,020 7 4
EXCISE:		
Miscellaneous expenditure	101 0 6	
Stores for India	717 9 1	
		818 9 7
CUSTOMS:		
Miscellaneous expenditure	53 2 0	
Stores for India	293 0 7	
		346 2 7
FOREST:		
Allowances of Officers on special duty, and to probationers for the Department, &c.	9,902 5 7	
Stores for India	12,230 18 2	
		22,133 3 9

INTEREST ON DEBT:

	£ s. d.	£ s. d.	£ s. d.
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		*5,599,572 14 1	
Deduct—Chargeable to			
State Railways—Interest on Debt (*see* page 15)	3,586,584 4 11		
State Railways—Interest chargeable against Companies on Advances (*see* page 15)	81,250 0 0		
Irrigation: Major Works—Interest on Debt (*see* page 17)	125,098 3 5		
		3,792,932 8 4	
			1,806,640 5 9

DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised:
Investment of the sums applicable to this purpose — 82,984 1 6

£ s. d.
In 128,196 10 3 India 3½ per cent. Stock purchased and cancelled.

LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47):—

Interest	1,394,532 5 11		
Sinking Fund:- Payment to His Majesty's Treasury in cancellation of India's liability for 569,395*l.* 0*s.* 4*d.* British Government 5 per cent. War Loan (1929–47), portion of amount taken over	500,000 0 0		
		1,894,532 5 11	
			3,784,156 13 2
Carried forward			£ 3,995,023 17 1

	£ s. d.	£ s. d.
Interest on Loans contracted in England under various Acts:—		
India 3½ per cent. Stock	3,148,651 13 11	
India 3 per cent. Stock	1,953,085 8 1	
India 2½ per cent. Stock	292,102 3 5	
		5,393,839 5 5
Interest on outstanding Liabilities of Railway Companies taken over on purchase:—		
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	64,604 4 10	
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	13,946 4 8	
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	108,058 0 0	
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	19,124 19 2	
		205,733 8 8
		*£5,599,572 14 1

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -				3,042,550	18	8
RECEIPTS—*continued.*						
REVENUE—*continued.*						
POSTS AND TELEGRAPHS:						
INDO-EUROPEAN TELEGRAPH DEPARTMENT:						
Message Revenue - - - - - -	3,786	12	4			
Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line - - -	150	0	0			
Miscellaneous - - - - - -	484	16	7			
				4,421	8	11
MINT:						
Proceeds of sale of Indian coins sent home for assay - - -				58	9	7
Carried forward - - -			£	3,047,030	17	2
						14,715,826 12 9

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

					£ s. d.
Brought forward					3,995,023 17 1
DISBURSEMENTS—*continued*.					
EXPENDITURE—*continued*.					
POSTS AND TELEGRAPHS:					
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury			45,788 0 0		
Absentee allowances			5,835 19 9		
Miscellaneous expenditure			968 2 3		
Stores for India			573,794 10 1		
				626,386 12 1	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:					
Payments in respect of Revenue:	£ s. d.				
Message Revenue	74,675 2 4				
Joint Purse Agreement	*—187,609 5 0*				
Australasian Message Fund	12,128 7 4				
			—100,805 15 4		
Other Payments:					
Absentee allowances	2,469 4 7				
Expenses of Constantinople Office	314 15 11				
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500 0 0				
Contingencies	269 7 10				
Stores (including 609*l.* 1*s.* 1*d.* moiety of cost of Stores for Persian Gulf Radio Offices)	45,293 6 6				
			48,846 14 10		
				—51,959 0 6	
					574,427 11 7
MINT:					
Cost of assay of Indian coins and miscellaneous expenditure				196 0 0	
Stores for India				57,157 17 1	
					57,353 17 1
GENERAL ADMINISTRATION:					
England.					
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, including Officers of the Store Department and of the Department for Indian Students, &c.			282,776 0 2		
Auditor and Assistants, under the Government of India Act, 1915, s. 27			12,391 13 10		
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.			48,850 16 2		
Expenditure in connection with the Department for Indian Students; allowances to Advisers at Universities, &c.			4,749 8 5		
Law Charges			2,362 6 7		
Bank of England and Bank of Ireland for management of debt			60,032 5 10		
Postage to India			1,028 0 0		
Telegrams to India			12,980 11 3		
National Health Insurance and National Unemployment Insurance			553 6 2		
Additions to India Office Buildings			1,095 1 8		
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage and telegrams other than to India, and petty charges			22,404 9 6		
				449,223 19 7	
India.					
Passage of Members of the Staffs of the Governors of Madras and Bombay			310 15 1		
Freight and charges on Motor cars for Government use			781 11 2		
Visit to India of the Secretary of State			*—19 5 0*		
Trade Commissioner's Office in London in connection with the Commerce and Industry Department			6,481 12 9		
Expenditure in connection with the proposed new Industries Department in India			1,164 14 2		
Books and Newspapers supplied to India, not invoiced as Stores			682 14 8		
Expenditure in connection with the India Reforms Bill			6,286 18 3		
Expenditure in connection with the Peace Conference			1,056 1 8		
Expenditure in connection with the Labour Conference at Washington			530 1 7		
Paper Currency Department: Charge for the custody of Gold held by the Bank of England			12 16 9		
Advances to Civil Officers studying Law			323 2 3		
Contribution to Reuter's Supplementary News Service			120 0 0		
Passage of Officers on appointment to the Finance Department and miscellaneous expenditure			431 14 2		
				18,162 17 6	
				467,386 17 1	
Stores for India: Currency Notes, &c.				152,061 10 9	
					619,448 7 10
Carried forward				£	5,246,253 13 7

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	3,047,030	17	2	14,715,826	12	9
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MEDICAL:						
Pensions of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance - - - - - - -	145	14	1			
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:						
Sale proceeds of books, maps, &c. - - - -	1,120	4	9			
Carried forward - - £	3,048,296	16	0	14,715,826	12	9

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

	£	s.	d.	£	s.	d.
Brought forward				5,246,253	13	7
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
LAW AND JUSTICE:						
Passage and Outfit Allowance of the Chief Justice of the High Court, Allahabad	600	0	0			
Expenditure in connection with the Indian Jails Committee	13,184	0	5			
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure	322	4	2			
	14,106	4	7			
Stores for India	3,066	16	1			
				17,173	0	8
POLICE:						
Passages on appointment, &c.	671	11	9			
Stores for India	316	15	6			
				988	7	3
PORTS AND PILOTAGE:						
Passage and Outfit Allowance on appointment to the Bengal Pilot Service				283	13	0
EDUCATION:						
Passage of Educational Officers on appointment, &c.	144	18	2			
Scholarships to enable Natives of India to pursue their education in this country	12,547	7	7			
Payment to the Board of Education for services rendered during 1919–20	200	0	0			
Deputation Allowances of members of the Calcutta University Commission	813	6	2			
Deputation Allowances of Officers while studying educational methods in this country, &c.	2,130	8	5			
				15,836	0	4
ECCLESIASTICAL: Passage of Chaplains on appointment, &c.				155	5	10
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, and at Broadmoor Asylum, &c.	253	16	0			
Allowances of Officers on deputation and miscellaneous expenditure	526	1	4			
	779	17	4			
Stores for India	15,195	14	2			
				15,975	11	6
SANITATION:						
Contribution to the Tropical Disease Research Fund	250	0	0			
Contribution to the Tropical Diseases Bureau	250	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Contribution for two years to the International Bureau of Public Health	999	18	8			
Grant to Lord Milner's Fund in aid of the London School of Tropical Medicine	500	0	0			
Pay and Expenses of Officers specially employed	2,409	13	10			
	4,534	12	6			
Stores for India	8	16	4			
				4,543	8	10
POLITICAL:						
Sum placed at the disposal of the Secretary of State for India for Secret Service	5,500	0	0			
Cost of Insignia of Indian Orders	6,095	17	0			
Moiety of expenditure in connection with the South Persia Military Police	3,103	17	11			
On account of the moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam	1,200	0	0			
Miscellaneous expenditure	16,978	0	0			
Stores for India (including 2,466*l.* 16*s.* 1*d.*, moiety of cost of Stores for lighting and buoying the Persian Gulf and 1,533*l.* 14*s.* 1*d.* moiety of cost of Stores for the South Persia Military Police)	32,787	14	11			
	5,420	6	10			
				38,208	1	9
AGRICULTURE:						
Contribution for two years to the International Institute of Agriculture at Rome	828	3	2			
Pay and Expenses of Officers specially employed, passage of Officers on appointment, and miscellaneous expenditure	868	1	0			
	1,696	4	2			
Stores for India	1,322	1	7			
				3,018	5	9
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:						
Objects of a literary, scientific, or antiquarian character	1,413	13	1			
Expenses attending the preparation of "Fauna Indica"	660	14	3			
Expenses in connection with the Indian Section of the Imperial Institute	2,100	0	0			
Expenditure in connection with the History of the Indian Expeditionary Force in France	386	2	0			
Grant-in-aid of the publication of the "Encyclopædia of Islam"	80	0	0			
Contingent expenses of the India Museum Collection at Kew	493	6	3			
Preparation of Tide Tables for Indian Ports	1,607	11	3			
Fee and expenses of an expert sent to India to report on the methods of mining, &c., in Indian Coalfields	1,535	14	4			
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	4,449	6	1			
	12,726	7	3			
Stores for India	30,047	9	10			
				42,773	17	1
Carried forward			£	5,385,209	5	7

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	3,048,296	16	0	14,715,826	12	9
RECEIPTS—*continued.*						
REVENUE—*continued.*						
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	6,410	5	10			
Subscriptions in respect of the India Office Provident Fund -	1,085	13	5			
Contributions, due before 31st March 1919, towards Annuities of members of the Indian Civil Service - - -	1,019	19	9			
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:	£	s.	d.			
Bengal Civil Fund - - -	91	16	5			
Bombay Civil Fund - - -	23	14	9			
Bengal Military Orphan Society - -	3,426	12	10			
Bengal Military Fund - -	4,733	18	3			
Madras Military Fund - - -	1,759	10	4			
Bombay Military Fund - -	2,247	4	4			
Madras Medical Fund - - -	33	18	2			
Indian Navy Fund - - -	52	1	5			
	12,368	16	6			
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service - - -	2,105	5	2			
Subscriptions towards Indian Civil Service Family Pensions -	21,321	19	5			
Family subscriptions of non-European members of the Indian Civil Service - - - - - -	36	17	0			
				44,348	17	1
Carried forward - - - £				3,092,645	13	1	14,715,826	12	9

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued.*

					£	s.	d.
Brought forward							5,385,209 5 7

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

TERRITORIAL AND POLITICAL PENSIONS:									
Members of the Family of the late Maharajah Duleep Singh							16,765	15	7
Members of the Bengal Nizamut Family							1,045	0	8
									17,810 16 3
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:									
Indian Civil Service							282,613	12	9
Other Civil Services in India							189,433	14	3
Military Officers in Civil employ							99,500	10	10
Bengal Pilot Service							5,423	5	3
									576,971 3 1
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Pensions for Distinguished and Meritorious Services							2,292	0	0
Pensions, &c., on retirement of Officers of the following classes:—									
India Office:				£	s.	d.			
Superannuation				28,696	2	4			
Compensation (on reduction of staff)				2,274	0	4			
Compassionate and Injury				1,325	12	1			
Additional Gratuities under the Superannuation Act, 1909				15,967	17	8			
							48,263	12	5
Judges of the High Courts in India							30,510	2	5
Bishops of Calcutta and Bombay							1,802	1	1
Indian Civil Service:									
Bengal				355,703	12	1			
Madras				87,285	15	8			
Bombay				86,564	11	6			
							529,553	19	3
Other Civil Services in India							632,615	16	9
Bengal Pilot Service							4,482	3	7
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed							6,378	15	0
Pensions payable in respect of the India Office Provident Fund							7,021	6	7
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed							4,416	5	0
Compassionate and Miscellaneous Pensions							11,375	10	0
							1,278,711	12	1
Pensions and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:—									
Bengal Civil Fund				150,280	9	3			
Madras Civil Fund				56,717	15	2			
Bombay Civil Fund				42,958	17	3			
Bengal Military Orphan Society				49,176	4	0			
Bengal Military Fund				151,904	1	5			
Madras Military Fund				146,436	6	10			
Bombay Military Fund				90,731	1	2			
Bengal Medical Retiring Fund				988	1	5			
Madras Medical Fund				31,291	13	4			
Indian Navy Fund				9,419	6	8			
							729,903	16	6
Indian Civil Service Family Pensions							38,788	18	2
									2,047,404 6 9
Carried forward								£	8,027,395 11 8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

					£	*s.*	*d.*	£	*s.*	*d.*
Brought forward - -								3,092,645	13	1	14,715,826	12	9
RECEIPTS—*continued.*													
REVENUE—*continued.*													
MISCELLANEOUS:													
On account of expenditure incurred in connection with Diplomatic and Consular Services in Persia - -					13,700	0	0						
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -					1,800	0	0						
Escheated Estate of an illegitimate person who died in India intestate - - - - - - -					87	12	10						
Miscellaneous Fees, &c. - - - - -					143	16	3						
Sale proceeds of unserviceable stores and receipts on sundry accounts - - - - - - - -					262	18	2						
					15,994	7	3						
Miscellaneous Receipts connected with the supply of Stores to India:	£	*s.*	*d.*										
Recoveries in respect of Stores lost in transit to India - - - - - -	68,592	15	9										
Sale proceeds of sawdust, &c. - -	307	15	6										
Inspection of Stores for the Imperial Government &c. - - - -	11,176	14	5										
					80,077	5	8						
								96,071	12	11			
Carried forward - -				£				3,188,717	6	0	14,715,826	12	9

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

	£	s.	d.	£	s.	d.
Brought forward				8,027,395	11	8
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding, for the India Office, &c.	10,013	14	2			
Stores for India	178,163	10	7			
				188,177	4	9
MISCELLANEOUS:						
Examination Expenses and Allowances of Candidates for the Indian Civil Service	5,758	2	8			
Expenditure in connection with the Committees arising out of the Report on Indian Constitutional Reforms	6,515	17	1			
Expenditure in connection with the Indian Currency Committee, 1919	5,958	19	8			
Expenditure in connection with the Local Self-Government Committee	1,466	19	8			
Expenditure in connection with the Civil Secretariats Committee	1,244	14	6			
Expenditure in connection with the Committee on the organization of an Indian Stores Department	192	11	1			
Contribution towards Expenses of the Secretariat of the League of Nations	16,234	0	0			
Subscriptions and Donations to Charities (Strangers' Home for Asiatics, Soldiers' Daughters' Home, &c.)	265	5	0			
Contribution towards the School of Oriental Studies	1,550	0	0			
Grant to the funds of the Burma Society	375	0	0			
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland	4,554	4	6			
Payment to the Board of Trade for expenditure in the relief abroad of distressed seamen: year to 31st March 1920	100	0	0			
Sundry Items	43	9	3			
	44,259	3	5			
Miscellaneous Charges connected with the supply of Stores to India:	£	s.	d.			
Payments in respect of Marine Insurance	13	18	10			
Stores lost *ex* various ships owing to enemy action	77,179	8	3			
Other Stores lost or damaged in transit to India	5,725	4	7			
Contributions to general average	813	8	11			
	83,732	0	7			
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)	6,118	13	5			
Commission on Freight, Lighterage, Dock Dues, Packing, &c.	2,387	10	10			
				92,238	4	10
				136,497	8	3
FAMINE RELIEF AND INSURANCE:						
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India				4,958	6	8
Carried forward				£ 8,357,028	11	4

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							3,188,717	6	0	14,715,826	12	9
RECEIPTS—*continued.*												
REVENUE—*continued.*												
RAILWAY REVENUE ACCOUNT:												
STATE RAILWAYS:												
East Indian Railway: Rent of premises occupied by the Company - - -	230	0	0									
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock - - - - -	376	17	8									
				606	17	8						
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:												
Madras and Southern Mahratta Railway (Mysore Railway) -				48,000	0	0						
SUBSIDIZED COMPANIES:												
Rohilkund and Kumaon Railway:												
Government share of surplus profits from 1st April 1918 to 31st March 1919 -	6,878	18	10									
Southern Punjab Railway:												
Government share of surplus profits:	£	s.	d.									
From 1st October 1917 to 30th September 1918 - -	146,209	3	1									
Instalment, 1st October 1918 to 30th September 1919 - -	65,000	0	0									
				211,209	3	1						
							218,088	1	11			
										266,694	19	7
Carried forward -						£				3,455,412	5	7	14,715,826	12	9

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

	£	s.	d.
Brought forward - - -	8,357,028	11	4

DISBURSEMENTS—*continued*.

EXPENDITURE—*continued*.

RAILWAY REVENUE ACCOUNT:

STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 30.)

	£	s.	d.	£	s.	d.
Bombay Baroda and Central India Railway - - -	385,083	11	0			
East Indian Railway - - - - -	321,949	16	0			
Eastern Bengal Railway (including Bengal Central Railway)	42,712	13	2			
Great Indian Peninsula Railway - - -	205,954	10	0			
Indian Midland Railway - - - - -	18,364	18	0			
Madras Railway - - - - -	31,314	18	0			
Madras and Southern Mahratta Railway - -	64,816	7	0			
Oude and Rohilkund Railway - - - -	317,373	9	6			
Scinde Punjab and Delhi Railway - - -	107,315	15	1			
South Indian Railway - - - - -	146,635	5	10			
	1,641,521	3	7			
Interest at 3·3345 per cent. on a sum of 58,331,476*l*. taken as Capital Outlay in this Country to 31st March 1920 on State Railways - - - - - -	1,945,063	1	4			
	3,586,584	4	11			
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised: Investment of the sums applicable to this purpose -	5,192	19	10			
£ s. d. In 7,998 15 1 India 3½ per cent. Stock purchased and cancelled.						
				3,591,777	4	9
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on page 30.)						
East Indian Railway - - - -	1,112,540	17	6			
Eastern Bengal Railway - - - -	116,886	0	8			
Great Indian Peninsula Railway - - - -	1,268,510	8	7			
Madras Railway - - - -	488,345	9	0			
Scinde Punjab and Delhi Railway - - -	371,276	0	10			
				3,357,558	16	7
STATE RAILWAYS—SINKING FUNDS: (*See* Details on page 31.)						
East Indian Railway - - - -	151,255	11	4			
Eastern Bengal Railway - - - -	11,361	9	3			
Scinde Punjab and Delhi Railway - - -	93,090	4	8			
				255,707	5	3
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:						
Great Indian Peninsula Railway - - - - -				81,250	0	0
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:						
Assam-Bengal Railway - - - -	81,861	0	0			
Bengal-Nagpur Railway - - - -	403,233	0	0			
Bombay Baroda and Central India Railway - -	95,000	0	0			
Burma Railways - - - - -	112,500	0	0			
East Indian Railway - - - - -	642,500	0	0			
Great Indian Peninsula Railway - - - -	199,750	0	0			
Madras and Southern Mahratta Railway - - -	343,810	0	0			
Ditto (Mysore Railway) -	48,000	0	0			
South Indian Railway - - - -	170,592	8	4			
				2,097,246	8	4
						9,383,539 14 11
Carried forward - - -						£17,740,568 6 3

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -				3,455,412	5	7
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MILITARY SERVICES:						
ARMY—EFFECTIVE:						
Contribution by the Imperial Government in respect of						
Cost of the Transport of Troops - -	130,000	0	0			
Military Charges for Aden - -	100,000	0	0			
				230,000	0	0
Proceeds of sales of unserviceable Military stores, &c.:						
Clothing and Necessaries - -	17,358	8	11			
Ordnance and Miscellaneous - -	45	11	8			
				17,404	0	7
Indian Troop Service: Receipts from the Imperial Government, &c. - - - - - -				5,286	8	1
Contribution by the Imperial Government for the year 1919–20 in respect of the Military Attaché at Meshed - -				950	0	0
Fees, &c., received in respect of King's India Cadets at the Royal Military College, Sandhurst -				320	0	0
National Health Insurance (receipts in excess of payments) -				35	0	2
				253,995	8	10
Carried forward - - £				253,995	8	10	3,455,412	5	7	14,715,826	12	9

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -						17,740,568 6 3
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
IRRIGATION:						
MAJOR WORKS:						
Interest on Debt: Interest at 3·3345 per cent. on 3,751,632*l.*, taken as Capital Outlay in this Country to 31st March 1920 on Irrigation - - -	125,098	3	5			
Stores for India - - - - - -	16	4	6			
				125,114	7	11
MINOR WORKS: Stores for India - - - - -				37	19	4
						125,152 7 3
OTHER PUBLIC WORKS:						
CIVIL WORKS AND MISCELLANEOUS SERVICES:						
Furlough Allowances of Military Officers in the Public Works Department -				8,206	16	0
Absentee Allowances of Civil Officers in the Public Works Department -				100,483	4	7
Passage, &c., of Officers on appointment to the Public Works Department, &c. -				2,559	12	0
Payment to the Engineering Standards Committee - - -				500	0	0
Allowances and expenses of Officers on special duty, &c. - - -				932	13	5
				112,682	6	0
Stores for India - - - - - -				9,257	4	6
						121,939 10 6
MILITARY SERVICES:						
ARMY—EFFECTIVE:						
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India:						
For the year 1919–20 - - - - -	911,700	0	0			
Payment to the War Office in respect of Savings, due to the War, under Minor Heads of Military Expenditure in England, for the year 1919–20 - - - -	19,300	0	0			
Furlough allowances of Officers and men of British Regiments serving in India - - - - - -	146,638	1	3			
Furlough allowances of Officers of Territorial Regiments serving in India - - - - -	16,889	17	3			
Advances to Regiments proceeding to India - - -	137,838	11	3			
Separation Allowances issued to families of Non-commissioned Officers, &c. - - - - -	9,194	3	3			
Furlough allowances of Officers of the Indian Service -	568,386	10	5			
Indian Troop Service - - - -	338,202	14	2			
Passage of Officers and others - - - -	500	0	0			
Purchase of Horses - - - - -	4,430	13	7			
Pay and allowances of Second Lieutenants on appointment -	2,990	17	0			
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c. - - - -	851	0	4			
Pay and expenses of Military Officers on special duty or under technical instruction - - - -	2,707	4	7			
Pay and expenses of Military Officers studying the Japanese and other languages - - - - -	900	3	0			
Outfit allowance, furlough pay, &c., of Lady Nurses - -	12,241	7	11			
Expenditure on account of Native Orderlies to His Majesty the King - - - - - -	1,687	0	9			
Deferred Pay issued to Non-commissioned Officers on their discharge, &c. - - - - -	69	0	0			
Entertainment of Indian Officers and miscellaneous expenditure arising out of the War - - -	4,944	0	2			
Refund of Discharge Purchase Money - - -	5	0	0			
Outfit allowances of Officers on promotion to commissioned rank	205	10	0			
Fees, &c., payable in respect of Prize Cadets transferred from Quetta to Sandhurst - - - -	175	0	0			
Expenditure in connection with the Army in India Committee	4,561	15	10			
Miscellaneous expenditure - - - -	9,479	4	9			
Carried forward - - £	2,193,897	15	6	- - -		17,987,660 4 0

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -	253,995	8	10	3,455,412	5	7	14,715,826	12	9
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—NON-EFFECTIVE:									
Subscriptions towards Indian Military Service Family Pensions	40,391	3	3						
				294,386	12	1			
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - £							3,749,798	17	8
Carried forward - - - £							18,465,625	10	5

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -	2,193,897	15	6	- - -			17,987,660	4	0
DISBURSEMENTS—*continued*.									
EXPENDITURE—*continued*.									
MILITARY SERVICES—*continued*.									
ARMY—EFFECTIVE—*continued*.									
Stores for India:									
Clothing - - - - -	110,000	0	0						
Ordnance and Miscellaneous - -	636,665	1	1						
North-West Frontier, 1919 - -	187,445	10	11						
Medical - - - -	114,911	11	11						
Military Farms - - -	36,471	6	3						
Supply and Transport - - -	83,000	0	0						
Mechanical Transport - - -	195,851	2	11						
Remount - - - -	3,200	0	0						
Aviation - - - -	1,761	6	4						
				1,369,305	19	5			
							3,563,203	14	11
ARMY—NON-EFFECTIVE:									
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:									
For the year 1919–20 - - - - -				946,073	0	0			
Add: Refund of portion of amount deducted in previous years in respect of contribution towards War Pensions and Gratuities payable in India and in England - - - - - -				495,000	0	0			
				1,441,073	0	0			
Pay of Non-effective Colonels of Royal Artillery - -				561	16	2			
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -				1,219,067	4	10			
Compassionate Allowances of Officers removed from the Service, &c. - - - - - -				1,572	17	8			
Pensions of Non-commissioned Officers and men - -				3,383	8	5			
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty - - -				93,244	15	0			
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - -				78,913	11	10			
Gratuities to the widows and families of Officers killed in action				5,860	1	8			
Cost of Medals - - - - -				25	8	9			
				2,843,702	4	4			
Indian Military Service Family Pensions - -				139,458	0	4			
							2,983,160	4	8
MARINE—EFFECTIVE:									
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas - - - -				100,000	0	0	6,546,363	19	7
Royal Indian Marine Furlough Pay - - -				30,468	11	4			
Miscellaneous expenditure - - - - -				265	8	2			
				130,733	19	6			
Stores for India:									
Coal - - - - -	137	4	0						
Miscellaneous - - - -	729,758	8	9						
				729,895	12	9			
				860,629	12	3			
MARINE—NON-EFFECTIVE:									
Royal Indian Marine Retired Pay - -	27,704	2	1						
Indian Navy Retired Pay - -	1,320	14	3						
				29,024	16	4			
MILITARY WORKS:									
Stores for India - - - - -				- -			889,654	8	7
							117,609	7	4
									7,553,627	15	6
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - -							- - -	£	25,541,287	19	6
Carried forward - -							- - -	£	25,541,287	19	6

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -				18,465,625	10	5

RECEIPTS—*continued.*

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

MISCELLANEOUS REFUNDS:						
Assam-Bengal Railway - - - - - -	129	8	10			
Bengal-Nagpur Railway - - - - - -	253	5	9			
Burma Railways - - - - - - -	98,157	5	5			
Madras and Southern Mahratta Railway - - - -	640	11	0			
†Rohilkund and Kumaon Railway - - - - -	35	16	1			
				99,216	7	1
Carried forward - - -			£	18,564,841	17	6

* *See* Note on opposite page.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - - -						25,541,287 19 6

DISBURSEMENTS—*continued*.

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

	£	s.	d.	£	s.	d.	
STATE RAILWAYS:							
Stores for India:							
Eastern Bengal Railway - - - -	957,610	9	2				
Ditto Sara Bridge - -	1,208	10	0				
North-Western Railway - - - - -	1,753,725	16	3				
Oude and Rohilkund Railway - - - -	347,885	3	8				
	3,060,429	19	1				
Salary and expenses of Consulting Engineers and Staff, pay and passage of officers on appointment, &c. - -	19,142	2	10				
				3,079,572	1	11	
IRRIGATION WORKS:							
Stores for India - - - - - -	-		-	21,020	2	6	
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:							
Stores for India - - - - -	16,913	8	10				
Miscellaneous expenditure - - - -	296	12	2				
				17,210	1	0	
							3,117,802 5 5

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	£	s.	d.	£	s.	d.	
FOR DISCHARGE OF DEBENTURES:							
Bengal-Nagpur Railway - - - -				453,000	0	0	
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:							
Assam-Bengal Railway - - - -	331,911	3	7				
Bengal-Nagpur Railway - - - - -	2,132,781	4	8				
Burma Railways - - - - -	244,209	9	7				
Madras and Southern Mahratta Railway - -	726,194	9	0				
†Rohilkund and Kumaon Railway - - - -	54,797	2	4				
				3,489,893	9	2	
							3,942,893 9 2

DEBT.

	£	s.	d.				
PERMANENT DEBT DISCHARGED:							
India 3½ per cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and the Discount Sinking Funds (*see* pages 5, 15, and 31) - - - - - - -				—			
Liability for British Government 5 per cent. War Loan (1929–47) - -				8,796,000	0	0	
Ditto ditto Portion cancelled by the payment to His Majesty's Treasury of £500,000 on account of the Sinking Fund (*see* page 5) - - - - - -				—			
							8,796,000 0 0
Carried forward - -						£	41,397,983 14 1

* Receipts from, and Advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as Remittances.

† *See* Note on opposite page.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							18,564,841	17	6

RECEIPTS—*continued.*

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:

Repayment by the War Office:									
Expenditure in England in connection with Expeditionary Forces and other War Services	1,889,718	11	6						
Stores supplied on Contracts transferred to the War Office	22,604	14	6						
	1,912,323	6	0						
Repayment by the Imperial Government of Expenditure in England in connection with									
Pay of Second Lieutenants on appointment to the Indian Army	671	3	0						
Pay of Indian Army Officers lent for duty under the Ministry of Munitions	480	7	10						
War Stores Suspense Account	1,145,324	12	2						
Supplies from India to the Ministry of Munitions	28	7	0						
Stores taken over by the War Office	8,200	0	0						
Moiety of expenditure in England in connection with									
South Persia Military Police	4,705	8	1						
Lighting and buoying the Persian Gulf	2,636	18	10						
Persian Gulf Radio Offices	1,223	3	4						
Portion of advances for the purposes of the Persian Government	19,517	17	6						
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents	3,101	11	8						
Expenditure in connection with the Indian Soldiers' Fund	454	15	10						
Miscellaneous	423	4	0						
				3,099,090	15	3			

GOLD STANDARD RESERVE:

Redemption money of—									
Exchequer 5 per cent. Bonds (1919–22)	5,977,700	0	0						
Exchequer 5 per cent. Bonds (1919)	40,000	0	0						
Canada 3¾ per cent. Bonds (1914–19)	161,000	0	0						
Cost price of £22,303,000 Treasury Bills maturing or realised	21,991,418	5	2						
Sale of—									
£3,586,000 National 5 per cent. War Bonds (1922)	3,453,393	15	0						
£2,000,000 5 per cent. War Stock (1929–47)	1,754,367	7	2						
£1,000,000 Exchequer 5¾ per cent. Bonds (1925)	987,494	0	0						
£ 200,000 Local Loans 3 per cent. Stock	102,742	18	7						
	34,468,116	5	11						
Dividends on investments, discount on Treasury Bills, &c.	1,615,803	14	6						
				36,083,920	0	5			

PAPER CURRENCY RESERVE:

British Treasury Bills paid off at maturity or realised				162,429,739	15	7			
Carried forward				£201,612,750	11	3	18,564,841	17	6

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

	£	s.	d.
Brought forward - - - -	41,397,983	14	1

DISBURSEMENTS—*continued*.

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:						
Recoverable from the War Office:	£	s.	d.	£	s.	d.
Expenditure in England in connection with						
Expeditionary Forces and other War Services -	1,889,718	11	6			
Stores supplied on Contracts transferred to the War Office	2,356	10	5			
	1,892,075	1	11			
Recoverable from the Imperial Government:						
Expenditure in England in connection with						
Pay of Second Lieutenants on appointment to the Indian Army - - - - -	3,104	8	2			
Pay of Indian Army Officers lent for duty under the Ministry of Munitions - - - -	1,000	12	1			
Pay of Indian Army Officers lent for duty under the Admiralty - - - - -	109	0	0			
War Stores Suspense Account - - - -	388,915	0	8			
Indian Contingent at the Peace Celebrations - -	5,778	1	8			
Moiety of expenditure in England in connection with						
South Persia Military Police - - -	4,705	8	1			
Lighting and buoying the Persian Gulf - -	2,466	16	4			
Persian Gulf Radio Offices - - -	609	1	2			
Advances for the purposes of the Persian Government -	962,496	7	7			
Expenses recoverable from the Persian Government consequent on disturbances in Persia - - - -	4,750	0	0			
Expenditure in connection with the Indian Soldiers' Fund -	157	10	1			
Miscellaneous - - - - - -	3,243	18	10			
				3,269,411	6	7
GOLD STANDARD RESERVE:						
Investments in the purchase of						
£						
34,434,000 British Treasury Bills - -	33,956,021	13	10			
Exchequer Bonds:—						
700,000 5 per cent. (1920) - - -	698,981	15	0			
5,956,000 5 per cent. (1921) - - -	5,948,473	16	10			
1,496,000 National 5 per cent. War Bonds (1922) -	1,495,563	13	4			
				42,099,040	19	0
PAPER CURRENCY RESERVE:						
Investments in British Treasury Bills - - -	152,280,650	18	2			
Transfer to Home Treasury Balances (*see* Remittance Account *per contra*) - - - - -	10,149,088	17	5			
				162,429,739	15	7
Carried forward -				£207,798,192	1	2
					41,397,983	14	1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.	£ s. d.
Brought forward - -		201,612,750 11 3	18,564,841 17 6
RECEIPTS—*continued.*			
DEPOSITS AND ADVANCES—*continued.*			
PAPER CURRENCY RESERVE: CONSOLS DEPRECIATION FUND:			
British Treasury Bills maturing - - -	23,587 16 8		
Interest, and Discount on British Treasury Bills - -	16,624 3 4		
		40,212 0 0	
SPECIAL RESERVE:			
Cost price of Exchequer Bonds paid off or realised:	£ s. d.		
5 per cent. (1919) - -	1,191,812 17 6		
5 per cent. (1919–22) - -	652,259 18 9		
5 per cent. (1920) - - -	693,961 3 9		
5 per cent. (1921) - -	2,579,563 8 2		
	5,117,597 8 2		
Realisation of Securities in aid of Ways and Mean -	6,939,302 13 1		
		12,056,900 1 3	
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the India Office -	1,959,804 15 8		
Subscriptions to Indian Military Widows' and Orphans' Fund:	590 18 2		
Burma War Fund:	£ s. d.		
Interest, and Discount on British Treasury Bills - - -	3,156 4 11		
British Treasury Bills maturing or realised - - -	394,696 19 5		
	397,853 4 4		
Ottoman Public Debt:			
Proceeds of Salif Salt Quarries remitted from India - -	1,500 0 0		
British Treasury Bills maturing -	30,575 0 10		
Cost price of 30,400*l.* Exchequer 5 per cent. Bonds (1919) paid off -	30,417 11 9		
Interest and Discount - -	1,909 11 8		
	64,402 4 3		
Receipt in respect of the Currie Scholarship - - -	35 10 0		
Receipt in respect of the Norman Memorial Fund - -	16 16 0		
Passages of Indian Students - - - - -	655 12 4		
Miscellaneous - - - - - - -	2,229 3 8		
		2,425,588 4 5	
			216,135,450 16 11
Carried forward - - - -			£234,700,292 14 5

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - -	207,798,192	1	2	41,397,983	14	1
DISBURSEMENTS—*continued*.						
DEPOSITS AND ADVANCES—*continued*.						
PAPER CURRENCY RESERVE: CONSOLS DEPRECIATION FUND:						
Investments in British Treasury Bills - - - - -	48,251	8	7			
SPECIAL RESERVE:						
Investment in British Treasury Bills - - - - -	5,117,288	0	5			
MISCELLANEOUS DEPOSITS:						
	£	s.	d.			
Enemy Ships employed under the control of the India Office -	424,876	13	4			
Pensions payable in respect of the Indian Military Widows' and Orphans' Fund - - - - -	176	1	10			
Burma War Fund:						
Grant to Officers' Families' Fund, and other contributions - -	108,504	5	6			
Investment in British Treasury Bills -	289,448	1	8			
	397,952	7	2			
Ottoman Public Debt Deposit:						
Investments in the purchase of 700*l*. Exchequer Bonds, 5 per cent. (1919) - - - -	704	18	3			
64,000*l*. British Treasury Bills -	63,117	10	3			
	63,822	8	6			
Payment in respect of the Norman Memorial Fund -	8	5	4			
Passages of Indian Students - - - -	773	12	5			
Miscellaneous - - - - -	3,017	6	3			
				890,626	14	10
						213,854,358	5	0
Carried forward - - - - - - £						255,252,341	19	1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.
Brought forward - - - -	234,700,292	14	5

RECEIPTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Advances by the War Office in respect of Expenditure in India in connection with Expeditionary Forces and other War Services - - -					£ 62,737,083	s. d. 1 10
Repayments by Public Departments in respect of Expenditure in India in connection with	£	s.	d.			
Admiralty Transports - - - -	142,125	10	3			
Australian and New Zealand Personnel - - -	160,536	0	10			
Supplies for the Ministry of Munitions - -	48,967	18	0			
Compensation to Wolfram producers - -	334,454	2	2			
Moiety of expenditure in India in connection with South Persia Military Police - - - -	855,294	11	11			
Lighting and buoying the Persian Gulf - -	1,312	0	1			
Persian Gulf Radio Offices - - -	325	16	4			
Troops lent for service in Persia - - -	4	1	8			
Advances in India on account of the Emigration of Coolies, African Protectorates, and for supplies to His Majesty's Ships on the East India Station - - -	1,002,136	8	2			
Pensions paid in India to Out-pensioners of Chelsea Hospital	37,974	3	6			
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore -	6,773	2	0			
Expenditure in India in connection with the enlistment of Natives of India for service in the Colonies - -	2,258	16	2			
Expenditure in India, not included in the Capitation rate, in connection with Indian Native Regiments lent for service in the Colonies - - - - - -	3,826	5	1			
Expenditure in India in connection with Turkish lighthouses in the Red Sea - - - - - -	6,196	2	4			
Teak shipped from India - - -	76,196	7	4			
Hides shipped to Italy - - - -	32,957	3	0			
Stores supplied to Dominions, Dependencies, and Protectorates; and miscellaneous advances in India - -	453,098	3	2			
Funds supplied from India to East Africa - - -	121,666	13	4			
Funds supplied to His Majesty's Minister at Tehran -	1,395,416	13	4			
Advances to the Treasury Chest Officer, Colombo -	87,500	0	0			
Opium supplied to the Governments of Hong Kong, the Straits Settlements, and Siam - - - -	1,324,322	7	8			
Currency Notes for Arabia - - - -	0	9	5			
Remittances to India granted to Crown Colonies - -	9,550	0	0			
					6,102,892	15 9
Estates remitted from India by Administrators-General by means of Bills on London					156,641	2 5
Bengal and North-Western Railway Company: Miscellaneous refunds - - - - - -	£ 1,700	s. 4	d. 8			
Bombay Baroda and Central India Railway Company: Ditto -	1,547	13	4			
East Indian Railway Company: Ditto -	1,317	0	3			
Great Indian Peninsula Railway Company: Ditto -	1,810	3	1			
South Indian Railway Company: Ditto -	3,024	17	10			
					9,399	19 2
Carried forward - - -				£	69,006,016	19 2
						234,700,292 14 5

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward									255,252,341	19	1

DISBURSEMENTS—*continued*.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Expenditure to be brought to charge in India in connection with Expeditionary Forces and other War Services				36,274	16	2			
Purchase of mules				159,795	0	8			
Stores shipped to India under War Indents:									
Clothing	1,140,750	9	10						
Ordnance and Miscellaneous	413,485	7	7						
Medical	97,867	12	2						
Supply and Transport	916,742	9	1						
Mechanical Transport	2,806	3	5						
Remount	865	13	5						
Military Works	152	10	11						
Marine	*– 2,467*	*0*	*0*						
				2,570,203	6	5			
Stores supplied by the War Office on direct demands from India				1,734,573	1	1			
							4,500,846	4	4
Stores shipped to India under Ordnance Factory Indents 1919–20 (Ordinary)							420,173	11	6
Stores supplied in connection with munitions							104,959	3	2
Expenditure in connection with the extension of Ordnance Factories in India							5,999	15	2
Miscellaneous charges on Stores (War)							1,433	13	2
Purchase of Ford Cars							79,660	14	0
Aviation Stores							29,546	13	1
Payments to Public Departments on account of									
Aircraft and Tanks presented by an Indian Prince				50,000	0	0			
Additional Troops lent for service at Hong Kong in 1912				4,297	0	7			
Indian Force in North China				431	5	0			
Australian Transports				18,910	4	9			
Wheat shipped from Australia				2,584,748	11	6			
Wool from Australia for the Cawnpore Woollen Mills				11,061	8	4			
Horses from Australia and Mules from China				163,357	0	0			
Little Basses Light Vessel Dues				6,629	7	7			
Balances on Shipping Masters' accounts				2,673	10	8			
Postal and Money Order transactions				281,326	17	8			
Advances from Naval Funds to Marine Transport Officer, Suez				22,351	19	2			
Allotments of British Soldiers (including Territorials) serving in India				28,098	2	6			
Miscellaneous Remittances and other transactions to be brought to charge or recovered in India				346,200	5	6			
							3,520,085	13	3
Family Remittances and Allotments of British and Indian Services, including allotments of pay, &c., of Officers with Expeditionary Forces							801,812	15	9
Remittances for payment by the War Office				65,164	5	11			
Remittances: Indo-European Telegraph				633	17	6			
Effects of deceased soldiers				10,001	9	8			
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities				14,013	4	0			
							89,812	17	1
Remittances by Administrators-General							142,019	12	2
Bengal and North-Western Railway Company:									
Advances for purchase of Stores, &c.				149,386	11	0			
Bombay Baroda and Central India Railway Company:									
Advances for purchase of Stores, &c.				756,930	1	10			
East Indian Railway Company:	£	s.	d.						
Advances for purchase of Stores, &c.	3,034,019	1	7						
Rental paid to the South Behar Railway Company	30,000	0	0						
				3,064,019	1	7			
Great Indian Peninsula Railway Company:									
Advances for purchase of Stores, &c.				1,185,091	19	2			
South Indian Railway Company:									
Advances for purchase of Stores, &c.	392,086	2	9						
Discharge of Debentures	115,000	0	0						
				507,086	2	9			
							5,662,513	16	4
Carried forward							£15,358,864	9	0	255,252,341	19	1

LIBRARY OF THE BOMBAY BRANCH OF THE ... DELHI

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	69,006,016	19	2	234,700,292	14	5

RECEIPTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—*continued.*

Sale of Opium in England	181,742	12	0	
Receipts on account of the Liquidators of Hostile Firms in India	3,221	4	3	
Remittances to India on account of interned enemy aliens	6,506	6	0	
Receipt from the National Bank of Egypt for Egyptian Currency coined at the Bombay Mint	20,599	9	7	
Receipt for Egyptian Currency taken into India and Mesopotamia by Troops and returned to the Egyptian Government	52,274	13	3	
Receipt in respect of Bronze Coinage supplied from the Calcutta Mint for the Australian Commonwealth	144	13	11	
Gold withdrawn from the Paper Currency Reserve in London against corresponding payment into the Reserve in India	82,391	0	0	
Subscriptions to the General Provident Fund	5,280	15	5	
Subscriptions to the Bengal and Madras Service Family Pension Fund	312	18	4	
Subscriptions to the Indian Civil Service Provident Fund	11,206	11	9	
Interest on Sterling Securities of Railway Provident Funds transferred to the Secretary of State, and Redemption Money of Exchequer Bonds maturing	26,746	17	8	
Enemy Ships employed under the control of the Director of the Royal Indian Marine	4,614	3	7	
Sale proceeds and royalties due on Indian timber	24,351	1	5	
Miscellaneous receipts	37,080	15	0	
Transfer from Paper Currency Reserve to Home Treasury Balances (*see* under "Deposits and Advances" *per contra*)	10,149,088	17	5	
Bills of Exchange and Telegraphic Transfers on India	31,226,218	12	9	
				110,837,897 11 6

£ 345,538,190 5 11

INDIA OFFICE,
18th August 1920.

INDIA AUDIT OFFICE,
14th April 1921.

I certify that this Account has been examined under my directions; and that

For Statement showing new or increased salaries or pensions granted in th

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - -	15,358,864	9	0	255,252,341	19	1

DISBURSEMENTS—*continued*.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—*continued*.

Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works -				18,590	0	0
Stores chargeable to Provincial and Local Funds and to Native States - -				353,408	7	9
Nickel, &c., supplied for Coinage purposes - - - - - -				597,267	15	7
National Health Insurance: Payments to the National Health Insurance Commission in respect of soldiers in India - - - - - -				44,000	0	0
Enemy Ships employed under the control of the Director of the Royal Indian Marine				26,994	5	1
Expenditure in connection with the S.S. "Golconda" engaged for the repatriation of enemy aliens - - - - - - -				1,450	0	10
Expenditure in connection with the S.S. "Loyalty" - - - -				3,020	0	1
Charges on sovereigns shipped to India from Australia in exchange for bullion -				8,300	16	2
Purchase of Java quinine - - - - - -				150,682	0	8
Purchase of Java molasses - - - - - -				23,328	3	8
Payments on account of the Liquidators of Hostile Firms in India - -				484,201	5	10
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				180,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				6,710	14	10
Payments on account of the General Provident Fund - - - -				2,019	16	11
Payments on account of the Bengal and Madras Service Family Pension Fund -				713	15	8
Currency Notes brought home by demobilised soldiers of the British Army -				3,741	17	5
Contributions to the Prince of Wales's National Relief Fund - - -				3,981	5	0
Purchase of a consignment of Indian timber ex S.S. "Cheng Tu," for resale -				18,790	4	5
Miscellaneous Payments to be brought to charge or recovered in India - -				344,153	9	9
Purchase of Silver:	£	s.	d.			
In America under the Pittman Act - - -	2,397,332	4	5			
Other purchases - - - - - -	4,609,026	6	1			
				7,006,358	10	6
Purchase of Gold - - - - - - - -				27,671,149	5	6
Payment to the Bank of England for Treasury Notes shipped to Bombay -				804,745	0	11
Payment to the Imperial Bank of Persia against Kran credits - - -				1,159,493	0	4
Reverse Telegraphic Transfers - - - - - -				23,935,000	0	0
Payment to the Bank of England against Gold received in India - - -				82,391	0	0
					78,288,455	5 11
TOTAL DISBURSEMENTS - - - - - -				£	333,540,797	5 0

Balance on the 31st March 1920, held as follows:—

	Home Treasury.			Gold Standard Reserve.				
	£	s.	d.	£	s.	d.		
Cash at the Bank of England and in the hands of sub-accountants -	1,417,749	5	1	551	2	4		
British Treasury Bills - - - - - - -	10,579,092	13	6	—				
	11,996,841	18	7	551	2	4	11,997,393	0 11
					£		345,538,190	5 11

R. G. JAQUET,
Accountant-General.

subject to the observations contained in the annexed Report, it is correct.

H. A. COOPER,
Auditor.

year 1919-20 *see* pages 76, 77 and 78 of the Home Accounts presented in May 1920, No. 104.

APPENDIX.

STATEMENT showing the details of the payments on page 13 under the RAILWAY REVENUE ACCOUNT in respect of (a) *State Railways—Interest on Debt*; (b) *State Railways—Annuities in purchase of Railways*; and (c) *State Railways—Sinking Funds.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway)	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 8	273,901 3 6	15,170 10 2	18,364 18 0	31,314 18 0	—	*— 2,691 3 6**	122,084 12 1	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 4	*— 14,259 7 0*†	13,767 5 4	97,896 10 0	—	64,816 7 0	309,251 3 0	*— 13,390 0 8*†	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*— 2,296 5 4*‡	*— 171 7 0*‡	—	—	—	10,813 10 0	*— 1,378 16 4*‡	7,623 13 0	
On Railway Debenture Stock and Debentures	385,083 11 0 —	257,345 11 2 64,604 4 10	28,766 8 6 13,946 4 8	116,261 8 0 108,058 0 0	31,314 18 0 —	64,816 7 0 —	317,373 9 6 —	107,315 15 1 —	127,510 6 8 19,124 19 2	1,435,787 14 11 205,733 8 8
£	385,083 11 0	221,949 16 0	42,712 13 2	224,319 8 0	31,314 18 0	64,816 7 0	317,373 9 6	107,315 15 1	146,635 5 10	1,641,521 3 7
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity:										
Interest at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	—	
Annuities:										
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,166 11 4	—	—	—	—	—	—	—	
„ „ 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,831 17 10	—	—	—	—	—	—	
„ „ 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	—	371,214 10 0	—	
„ „ 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,471 3 0	—	—	—	—	—	
„ „ 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	488,344 9 8	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 2	54 2 10	39 5 7	0 19 4	—	—	61 10 10	—	
£	—	1,112,540 17 6	116,886 0 8	1,268,510 8 7	488,345 9 0	—	—	371,276 0 10	—	3,357,558 16 7

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock instead of India 3½ per Cent. Stock.

‡ The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been partly applied to the redemption of India 2½ per Cent. Stock.

of the Government of *India*, from 1st April 1919 to 31st March 1920—*continued* (Appendix).

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts* 42 & 43 *Vict.* c. 206 *s.* 51, *and* 44 & 45 *Vict.* c. 53, *s.* 2 (*a*).	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof :—										
In £59,152 19 1 India 3½ per Cent. Stock	—	38,941 5 8	—	—	—	—	—	—	—	
„ 5,263 14 2 India 3½ per Cent. Stock	—	—	3,459 11 10	—	—	—	—	—	—	
„ 44,980 17 9 India 3½ per Cent. Stock	—	—	—	—	—	—	—	28,499 1 10	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds :—										
In £174,118 8 0 India 3½ per Cent. Stock	—	112,314 5 8	—	—	—	—	—	—	—	
„ 12,250 15 5 India 3½ per Cent. Stock	—	—	7,901 14 5	—	—	—	—	—	—	
„ 100,131 0 4 India 3½ per Cent. Stock	—	—	—	—	—	—	—	64,590 19 10	—	
£	—	151,255 11 4	11,361 9 3	—	—	—	—	93,090 4 8	—	255,707 5 3
£395,897 14 9 India 3½ per Cent. Stock purchased and cancelled.										

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1919 to 31st March 1920; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of the 27th Section of the Government of India Act, 1915.

1. It is necessary, in the first place, to offer some observations on my Report on the Accounts of the previous year 1918–19.

Of the various sums surcharged or disallowed in the last Report, all were adjusted prior to the 31st March 1920, with the exception of the following items, which are still outstanding, and must be again disallowed:—

£	*s.*	*d.*	
21	5	10	*vide* paragraph 29 of last Report.
57	18	9	(part of 59*l.* 3*s.* 9*d.*), *vide* paragraph 29 of last Report.
57	0	0	*vide* paragraph 29 of last Report.

2. An additional overpayment amounting to 14*l.* 0*s.* 9*d.* on account of 1918–19 has been brought to light since the date of the Report on that year, and, although now adjusted, was outstanding on the 31st March 1920, and must be disallowed in the present Account.

3. Of the advances mentioned in paragraph 2 of my last Report, the following remained unaccounted for on the 31st March 1920:—

£	*s.*	*d.*	
60,000	0	0	for Aviation Stores.
419,427	11	10	(part of 1,144,710*l.* 0*s.* 2*d.*) Stores—Ordnance.
70,000	0	0	Direct Demands—Aviation Stores.

The further advances mentioned in the previous Report under the paragraphs stated below were still outstanding on the 31st March 1920, viz.:—

£	*s.*	*d.*	
45,662	13	8	(part of 62,600*l.* 14*s.* 5*d.*) Marine Stores (paragraph 23).
133,782	14	10	Remittance Stores—Ordnance (paragraph 26).
784,217	5	2	Direct demands (paragraph 27).

4. The sum of 24,475*l.* offered by the Imperial Government in settlement of the two outstanding claims against the War Office, referred to in paragraph 3 of the last Report, and in preceding Reports, has now been credited to Indian Revenues.

These claims related to—

(*a*) Re-armament of the Artillery in India in 1907–08; and
(*b*) Shortage of troops sent to India in 1907–08, &c.

5. The question referred to in paragraph 4 of my last Report, viz., Expenditure incurred in the suppression of the Arms Traffic in the Persian Gulf, for the period from April 1912 to August 1914, has now been settled. The papers and vouchers relating to that period had been destroyed and the Admiralty were therefore unable to furnish detailed claims. That Department suggested that the payments made by way of advances should be regarded as contributions in full settlement of all expenses incurred on the service, and the Secretary of State in Council agreed to this proposal.

6. The sum of 1,342*l.* 12*s.* 2*d.* due from the Turkish Government on account of traffic balance (Indo-European Telegraph Department) for the period April to November 1914 (*vide* paragraph 5 of last Report) still remains unadjusted.

7. In my Report on the Accounts for the year 1915–16 (paragraph 4) reference was made to a recovery effected from the Foreign Office, as the result of a question raised in my Department, in respect of a moiety of the expenditure incurred in India in connection with Lighting and Buoying the Persian Gulf.

Further arrear charges amounting to over 500*l.* have since been reported and claimed from the Foreign Office.

8. I now proceed to report on the Accounts for 1919–20.

It has been the practice of my predecessors and myself to undertake a complete audit of the Accounts of the Secretary of State in Council, and, with limited exceptions, this procedure has been carried out with effect up to the Accounts for 1918–19.

Owing to the ever-increasing volume of work, however, it became impracticable to continue this procedure, and I submitted a proposal to the effect that I should exercise a free hand as regards the application of a test audit to the Accounts for 1919–20 and 1920–21, and this was approved by the Secretary of State in Council.

The War Office likewise expressed concurrence as regards a test audit of the War Accounts, which I audit on behalf of the Imperial Government.

The surcharges and disallowances outstanding at the close of the year are shown at the end of the Report, paragraph 30.

RECEIPTS.

REVENUE:

Interest:

9. Interest realised from investment of Cash Balance - £362,557 17*s.* 0*d.*

This amount includes 110,446*l.* 0*s.* 10*d.* in respect of loans to the Bank of England, which ceased in August 1919.

The balance, viz., 252,111*l.* 16*s.* 2*d.*, represents discount on British Treasury Bills, in which surplus cash balances were subsequently invested.

10. Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - £22,770 11*s.* 7*d.*

This amount includes 8,070*l.* 11*s.* 7*d.* in respect of instalments of interest on the 1903 loans, in accordance with the amortisation table referred to in previous Reports (19,517*l.* 17*s.* 6*d.* on account of repayment of principal is brought to account under "Deposits and Advances").

The remaining sum of 14,700*l.* represents interest on the joint loans made by the Indian and Imperial Governments to the Persian Government in 1912, 1913 and 1914.

Further advances were made during the year to the Imperial Bank of Persia for the purposes of the Persian Government—*vide* paragraph 8 of last year's Report. These were contributed by India and Great Britain in equal shares of 962,496*l.* 7*s.* 7*d.* (*vide* page 23).

11. Special Reserve: Interest and Discount - - £350,413 8*s.* 10*d.*

This amount represents interest on Exchequer and War Bonds and discount on British Treasury Bills forming the balance of the Special Reserve (*vide* paragraph 9 of the last Report, and paragraph 23 of the Report for 1917–18).

This balance, viz., 6,939,302*l.* 13*s.* 1*d.*, has now been utilised in aid of Ways and Means (*vide* page 24).

DEPOSITS AND ADVANCES:

12. Miscellaneous Deposits:—

Enemy ships under the control of the India Office:—

Receipts - - - - -	£1,959,804 15*s.* 8*d.*
Payments - - - - -	£424,876 13*s.* 4*d.*

These figures, as stated in my last Report, include an advance of 285,000*l.* from the Ministry of Shipping on account of hire, &c., for voyages on their behalf, and also the final balance of 92,867*l.* transferred from Indian revenues to the India Office Prize Fund in respect of the conveyance of mules from Buenos Ayres to Karachi for the Government of India. Further sums are due from the Ministry of Shipping. The question of the value of the three vessels *Pagenturm*, *Perla*, and *Wartenfels*, torpedoed while engaged on the Ministry's service, remains unsettled, but the excess payments for insurance on account of certain voyages to the Mediterranean in 1915–16 have, I understand, now been adjusted.

During the year 1919–20 the effect of the increasing number of commercial voyages at high freight rates is shown in the volume of receipts. Whereas the figures for 1918–19 disclosed a net balance of about 188,600*l.* only on commercial account, those for 1919–20 amount to the large sum of 1,157,000*l.* Owing to the great drop in freight rates towards the end of the year 1920, this figure is not likely to be maintained. The number of vessels under India Office control remained at 11, but the *Moora*—originally handed over by the Commonwealth of Australia to the Government of India—is again under the control of the Director, Royal Indian Marine.

A reply has been received from India on the subject of expenditure in that country chargeable against the Prize Funds in the hands of the Government of India and the Oversea Prize Disposal Committee. It appears that a sum of about Rs. 33,000 was taken to represent the cost of establishment and administration up to the end of 1915–16, and of this Rs. 9,900 was estimated to have been incurred on account of prize vessels used as military transports; a proportion of this expenditure —some Rs. 4,000 or Rs. 5,000—is therefore recoverable from the Oversea Prize Disposal Committee. I am not satisfied, however, in view of figures which have come under my notice, that the above sum of Rs. 33,000 represents the full expenditure properly chargeable to the Prize Fund, and I am pursuing the matter further.

The amount of funds pertaining to Enemy Ships in the hands of the Secretary of State on 31st March 1920 was 3,112,936*l.* 16*s.* 9*d.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

13. Advances in India on account of the Emigration of Coolies, African Protectorates, and for supplies to His Majesty's Ships on the East India Station - - £1,002,136 8*s.* 2*d.*

This sum includes amounts received from the Admiralty and Crown Agents in respect of Bills of Exchange given on account of monies supplied to Naval Officers and Emigration Agents by the Government of India. A question was raised in my Department as to the rate of exchange applicable to these Bills, as it appeared that incorrect rates were being used by the officers concerned in India. Supplementary claims were made, and the net amount accruing to Indian Revenues in respect of adjustments on account of the differences in rates of exchange is upwards of 18,000*l.*

14. Bills of Exchange and Telegraphic Transfers on India - £31,226,218 12*s.* 9*d.*

In paragraph 13 of my last Report I described the guarantee given by the Secretary of State to the Indian Exchange Banks for the purpose of financing Indian exports necessary for the prosecution of the war, and mentioned that the liquidation of the liability thereby incurred had already commenced. This process was continued during the financial year 1919–20 by sales to the Banks of Special Councils amounting to Rs. 2,60,88,000 (deferred) at 1*s.* $4\frac{29}{32}$*d.*, and Rs. 3,00,000 (immediate) at 1*s.* 5*d.* in April and May 1919, and Rs. 2,73,75,000 (deferred) at 1*s.* $4\frac{5}{32}$*d.* November 1919—February 1920, payment of the latter amount being taken by the Banks in the form of Indian Treasury Bills. The sterling proceeds of these sales, viz., 1,858,959*l.* and 1,842,822*l.* 5*s.*, are included in the above amount.

The audited figures of the Banks' claims under the guarantee were received from India in August 1920.

The final approximate totals for all the Banks were:—At 1*s.* $4\frac{1}{4}$*d.*, 6,199,000*l.*; at 1*s.* 5*d.*, 3,733,000*l.*; at 1*s.* 6*d.*, 4,356,000*l.* Grand total, 14,288,000*l.*

Of these amounts 5,215,439*l.* at 1*s.* $4\frac{1}{4}$*d.* and 1,859,959*l.* at 1*s.* 5*d.* had been liquidated by the special sales of Councils already referred to, and the claims outstanding on 31st March 1920 were therefore, roughly, 983,000*l.* at 1*s.* $4\frac{1}{4}$*d.*, 1,873,000*l.* at 1*s.* 5*d.*, 4,356,000*l.* at 1*s.* 6*d.*; in all, 7,212,000*l.*

The liquidation of these outstanding claims was not effected by sales of Councils at special rates as contemplated in the original guarantee. In view of the altered exchange situation, of which a marked feature was a persistent demand on the part of the Indian public for sterling remittance, a fresh arrangement was made with the Banks whereby they undertook to make their own arrangements for returning their previously overbought sterling to India, on condition of receiving from the Government of India payment in rupees of the deficiency due to the difference between the guaranteed rates and the market rates over an agreed period.

The arrangement was brought into effect from 23rd July 1920, and the bulk of the Banks' claims were disposed of in 20 weekly instalments ending on 3rd December 1920, outstanding amounts being settled on the basis of rates of exchange current between that date and 10th January 1921. Except in the case of one Bank a final adjustment of all claims under the guarantee has now been reached.

The total cost to Indian revenues involved in the sale of Councils at less than current rates, and in the payment of differences described above, is estimated at rather more than $3\frac{1}{2}$ crores of rupees.

In my previous Report it was stated that questions raised in the course of that portion of the audit of the Banks' claims which was carried out in London had resulted in a reduction of over 300,000*l.* in the claims of the two Banks concerned. The more important of these questions related to the manner in which the profits of the Indian branches of the Banks were treated in compiling claims under the guarantee. It had previously been agreed that such profits, being in the nature of sterling remittances for ultimate distribution as dividends in the United Kingdom, should be taken like other such remittances in reduction of the Banks' overbought sterling. In compiling these claims, the Banks had brought their profits into account half-yearly on the dates on which these were passed through their books, but in auditing the claims it was contended that profits should be allocated in the proportion in which they were earned during the several guarantee periods. This principle was ultimately accepted, with the result that in the case of one of the two Banks the claim at 1*s.* $4\frac{1}{4}$*d.* was reduced by 154,300*l.*, at 1*s.* 5*d.* by 9,700*l.*, and at 1*s.* 6*d.* by 52,000*l.* A further disallowance of 10,000*l.* was made from the 1*s.* 6*d.* claim in respect of an item relating to a date after the termination of the guarantee.

In the case of the second Bank the reduction due to allocation of profits amounted to about 3,500*l.* only, but a further question was raised as to the correctness, from the point of view of the guarantee, of the method of computing profits and losses on exchange. Although the details of the profit and loss accounts were kept by the Indian branches, sufficient data were available to make it appear probable that the overbought positions were treated as carrying a loss at each rise in the exchange value of the rupee. A corresponding profit would thus appear in the accounts of the Bank during the process of liquidation, but, in so far as liquidation took place after the termination of the guarantee, the guaranteed amounts would not be reduced thereby. In view of the fact that the Banks were protected by the guarantee from loss due to a rise in rupee-sterling exchange, such a result appeared inequitable, and, after the hypothesis put forward as to the method of computing profits had been verified, a scheme of adjustment was worked out in detail and accepted by the Bank, leading to a reduction of 32,500*l.* in its 1*s.* 4¼*d.* and 21,000*l.* in its 1*s.* 6*d.* claim.

No claim at 1*s.* 6*d.* was raised in respect of the Head Office of this Bank, the Head Office accounts having been closed during the currency of the guarantee and the balances (oversold) transferred to one of the Indian branches for incorporation in its claim. In examining this transaction it was observed that the net balances to date had been transferred, whereas the gross overselling during the 1*s.* 6*d.* period was the amount for which credit was required in compiling the claim under the guarantee. An abatement of 30,000*l.* was consequently made in the total of the 1*s.* 6*d.* claim as subsequently reported by the Government of India.

The principle of "allocating" profits was applied in the case of the remaining Exchange Banks whose claims were wholly submitted for audit in India, but the results are not known here. Further investigation was, however, made in London as to the methods used by the several Banks in accounting for their profits on exchange, from which it appeared that two other Banks had treated their overbought position as carrying a loss. The necessary adjustment, which was effected on calculations worked out in this office, involved a reduction in one case of 15,500*l.* at 1*s.* 4¼*d.*, 70,500*l.* at 1*s.* 5*d.*, and 218,000*l.* at 1*s.* 6*d.*, and in the other case of 7,500*l.* at 1*s.* 4¼*d.*, 27,000*l.* at 1*s.* 5*d.*, and 40,000*l.* at 1*s.* 6*d.*

Apart from criticisms arising directly out of the audit of claims, I had occasion to raise a number of questions affecting the nature of the arrangements made with the Banks in connection with the guarantee. One Bank, which had exercised the option of starting its claim from 1st April instead of 1st January 1919, had subsequently been allowed, in common with other Banks (which had elected the earlier date), to include its overbought position on 31st December 1916 under the guarantee at 1*s.* 5*d.* The preliminary figures furnished by the Bank indicated an overbought position of 422,000*l.* on 31st December 1916, overselling amounting to 904,000*l.* January–March 1917 and overbuying 855,000*l.* April–August 1917. As it appeared inequitable that the overselling during January–March 1917 should not be taken in reduction of previous and subsequent overbuying, attention was drawn to the matter and the Bank agreed to make a suitable reduction in its claims. Owing to a variety of factors, involving the rupee transactions of the Far Eastern branches of the Bank, the amount of overselling which could equitably be treated in this way proved considerably less than the original estimate. The ultimate reduction, however, amounted to 198,000*l.* at 1*s.* 5*d.*

As a result of further criticisms of the arrangements entered into for the administration of the guarantee the principles were laid down (*a*) that each Bank should present a continuous account for each period covered by the guarantee, and (*b*) that an oversold position in any period should be treated as cancelling equivalent overbuying in other periods, subject to a payment by the Secretary of State in respect of difference of exchange, except that overselling subsequent to 31st August 1917 should not be offset against previous overbuying. The reason for making this exception was that the Secretary of State had in 1917 given an unconditional assurance to the Banks on this point and the Banks had regulated their operations accordingly. In virtue of the two principles referred to, overselling to the extent of about 900,000*l.* has been brought to account in reduction of overbuying claims, while a further amount of about 250,000*l.* has been ignored in consequence of the above-mentioned assurance.

The total abatement of claims under the overbuying guarantee resulting from questions arising out of my audit amounts to more than 1,750,000*l.* sterling, and I estimate the consequent saving to Indian Revenues, apart from the portion of one claim which is not yet adjusted, at about Rs. 40,00,000 (equivalent at 2*s.* the rupee, the rate used for conversion in official accounts, to 400,000*l.*)

The experience gained in the course of the audit has been of assistance in connection with arranging the scheme of liquidation by differences described above and in carrying through a number of complicated adjustments with the Banks.

There is one further aspect of the guarantee which calls for comment. The terms of the guarantee provided for the inclusion by the Banks of their purchases of sterling remittance in India and Ceylon.

When detailed figures of the overbuying claims were reported by the Government of India it was evident that the transactions of the Colombo branches of some of the Banks formed a considerable portion of the total, and further, that very large amounts of Councils sold to the Banks during the currency of the guarantee had been allotted to these branches, thus diminishing the amount available for reducing the overbuying of the Indian branches. One Bank also claimed in respect of purchases in Basra, the inclusion of which had been specifically sanctioned by the Secretary of State. On a rough estimate of the amounts involved it appeared that probably as much as 9,000,000*l.* had been employed by the Banks in financing surplus non-Indian exports, and in drawing the attention of the Secretary of State to the matter I suggested that, while no specific claim could probably be raised against Imperial revenues in respect of the cost of making good the consequent loss on exchange, the expenditure should be taken into account in calculating India's contribution to the cost of the war.

With regard to this question the following Minute was approved by the Secretary of State in Council:—

> "The guarantee of Ceylon and Basra overbuying was an integral part of a series of measures, designed to support the Indian currency system, for which the Government of India have always assumed responsibility, with a view to facilitating exports of war importance. It would not be possible now to raise the question of an adjustment in respect of any benefits thus accruing to Ceylon and the Mesopotamian Administration, and the assistance given in this way—and to a far greater extent by India's currency policy as a whole throughout the war—must, as the Auditor observes, be regarded as an element in India's total war contribution, direct and indirect."

DISBURSEMENTS.

EXPENDITURE:

Posts and Telegraphs:

15. Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - £45,788 0*s.* 0*d.*

This amount represents the Indian portion of the subsidy, as hitherto, viz., 54,588*l.*, *less* 8,800*l.* on account of the discontinuance of sorting mails at sea.

The question of adjustment in favour of Indian revenues in respect of the re-assessment of the Australian contribution to the cost of the mail service for the period subsequent to 31st January 1915, and other questions resulting from the dislocation of the mail service in consequence of the war, are still under consideration.

As a result of the delay on the part of the General Post Office in effecting a settlement of this question, and the uncertainty as to the amount now due to Indian revenues in respect thereof, the Secretary of State has decided to withhold payment of any further instalment of the subsidy pending a satisfactory adjustment of the account up to the 31st January 1919 at least.

Political:

16. Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - £5,500 0*s.* 0*d.*

The Secretary of State has furnished me with a certificate of the sum expended under this head during the year, and of the balance in hand on the 31st March 1920. The certificate further states that the expenditure was necessary for the public service.

Civil Furlough and Absentee Allowances:	£	*s.*	*d.*
17.—Page 11. Indian Civil Service - - -	282,613	12	9
„ 11. Other Civil Services in India - - -	189,433	14	3
„ 11. Bengal Pilot Service - - -	5,423	5	3
„ 17. Civil Officers in the Public Works Department -	100,483	4	7

These figures include the pay of "civil volunteers" referred to in my last Report. A further, and final, statement of such expenditure, covering the period 1st January

to 30th June 1919, is being compiled in my Department for the information of the Controller of War Accounts, in connection with the question of the "normal cost" of establishments in India.

"Foreign Service" contributions by the Imperial Government towards leave allowances and pensions of civil volunteers lent by the Government of India for war duty in other than the fighting services, amounted during the year 1919–20 to 2,105*l.* (*see* page 10). One of these officers has been permanently transferred to the Home Civil Service; of the rest, one only remains temporarily on duty.

Overpayments of absentee allowances amounting to over 700*l.* have been pointed out and reported to India for recovery. A further sum of 650*l.* should also have been transferred during the year to the Remittance Account for recovery by the Government of India from various local funds; attention has been drawn to this omission, and the necessary adjustment will be effected in the Accounts for the year 1920–21.

MILITARY SERVICES:

Army—Effective:

18. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India - - £911,700 0*s.* 0*d.*

This amount is made up as follows:—	£
Capitation Rate - - -	861,700
Gratuities on death, discharge, &c. -	45,000
Deferred Pay - - -	5,000
	£911,700

The first two items represent the charges falling on Indian revenues in respect of British troops despatched with Expeditionary Forces or exchanged for substituted troops, under the Memorandum agreed to by the India Office and the War Office (*vide* paragraph 18 of last Report). The sum of 5,000*l.* on account of Deferred Pay is subject to adjustment on the basis of actuals.

19. Indian Troop Service - - - - £338,202 14*s.* 2*d.*

This amount includes an advance of 310,000*l.* subject to adjustment.

The advances for the four years to the 31st March 1918, amounting to 1,113,600*l.* and shown as outstanding in previous Reports, have been adjusted by the payment of a further sum of 24,145*l.*, which is also included in the above amount.

Army—Non-Effective:

20. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces for service in India:—

	£	*s.*	*d.*
For the year 1919-20 - - - -	946,073	0	0
Add—Refund of portion of amount deducted in previous years in respect of contribution towards War Pensions and Gratuities payable in India and in England - - - -	495,000	0	0
	1,441,073	0	0

The sum of 946,073*l.* is an advance subject to adjustment.

The remaining sum of 495,000*l.*, as stated in my last Report, was repaid to the War Office pending settlement of the question of incidence, as between Indian and Imperial revenues, of the extraordinary Non-Effective charges arising out of the war.

21. Pensions of Widows, &c., of Officers killed in action, &c. £93,244 15*s.* 0*d.*

Pensions of Widows, &c., of Officers, &c., of the Indian Service - - - - - £78,913 11*s.* 10*d.*

Amongst other questions raised affecting the grant of pensions under this head is one involving a principle of some importance and the interpretation of the Royal Warrants, viz., the effect of *paid acting rank* on the pensions of officers and soldiers, and of their widows. The point raised was to the effect that, in order to convey the right to enhanced pension, such acting rank must have been held on the date of the *original* casualty. The orders of the Government of India on the subject seem to support this view, but the question is still under consideration.

In my last Report (paragraph 22) I referred to considerable overpayments. Some of these have been recovered, but in certain cases of Alternative Pensions under the Royal Warrant of 1st August 1917, granted, contrary to the practice of the Ministry

of Pensions, from a date prior to the widow's application, the Secretary of State has waived recoveries amounting to about 300*l.* The waiving of recovery in these particular cases of erroneous grant is contrary to the practice both of the War Office and the Ministry of Pensions.

Marine—Effective.

22. Stores for India, Miscellaneous - - - £729,758 8*s.* 9*d.*

This amount includes an advance of 113,000*l.* to the Admiralty, subject to adjustment.

Marine—Non-Effective.

23. Royal Indian Marine Retired Pay - - £27,704 2*s.* 1*d.*

This is the net amount after the transfer of 2,349*l.* 3*s.* 3*d.* to the head of "Pay and Pensions chargeable to Native States, Local Funds, &c.," (page 29) for recovery in India from Madras and other Port Funds.

A further question as to the particular Port Funds liable for these pensionary charges was raised, and, the Government of India having now replied, opportunity has been taken to review the lists of Royal Indian Marine officers who have served as Port officers at Madras, Akyab, Bassein and Moulmein. As a result of this investigation it appears that the cases of several officers have been omitted, and that a charge of probably several thousand pounds is accordingly outstanding against the Port Funds mentioned above, as well as a further recurring annual charge in respect of officers still living.

I have called attention to this matter and it has been referred to the Government of India for report.

DEBT:

Permanent Debt discharged:

24. Liability for British 5 per cent. War Loan (1929–47) - £8,796,000

Sums aggregating this amount, further proceeds of the Indian War Loan referred to in my last Report, were paid over to His Majesty's Exchequer during the financial year in respect of the outstanding liability assumed by India for a contribution of 100,000,000*l.* towards the cost of the war, approved by Resolutions of both Houses of Parliament dated 14th March 1917.

War Loan to the extent of 569,395*l.* 0*s.* 4*d.* was also cancelled by the payment of 500,000*l.* on account of the Sinking Fund.

The amount of War Loan in respect of which India was still liable on the 31st March 1920 was 21,278,012*l.* 13*s.* 2*d.*

The amount of interest paid 1st June and 1st December 1919 on the outstanding War Loan, as reduced by the successive payments to His Majesty's Exchequer referred to above, was 1,394,532*l.* 5*s.* 11*d.* (*vide* page 5).

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

25. Purchase of Mules - - - - - £159,795 0*s.* 8*d.*

As the result of a question raised by me on the amount of berthing commission charged in respect of the S.S. *Titian* and S.S. *Winifredian*, vessels employed as transports for the conveyance of mules from Buenos Ayres to India, the sum of 1,885*l.* 6*s.* 10*d.* has been recovered from the Agents.

26. Stores supplied by the War Office on direct demands from India - - - - £1,734,573 1*s.* 1*d.*

As the result of questions raised by me on the prices of various stores obtained through the Ministry of Munitions, recoveries amounting to 3,102*l.* 11*s.* 8*d.* have been effected.

27. *Rate of Freight payable on Stores shipped to India.*

The practice of the India Office prior to January 1918 was to obtain tenders for freight of stores by negotiation with shipowners. Control of shipping was exercised by the Ministry of Shipping from April 1917, but the practice referred to was continued up to December 1917. From January 1918 basic rates for Government stores were promulgated by the Ministry of Shipping which were considerably in advance of those obtaining previously. The technical advisers of the India Office considered that the new rates were excessive; the question was therefore taken up with the Ministry of Shipping and, pending settlement, one-third of the amount claimed was withheld. Correspondence took place between the two Departments, but no agreement could be reached. It was then suggested that the question should be referred to the Cabinet for decision, but before that step was taken further attempts were made to settle the matter by inter-departmental

discussion. At one of the meetings the representatives of the Ministry of Shipping offered to supply further information as to the basis of the rates, and my Assistant was asked by the India Office to represent them in the matter. The information obtained by him appeared to strengthen the India Office contention and further correspondence ensued, but without any settlement being reached. It was then agreed by both Departments that the case should be referred to the Cabinet, and Sir L. Worthington Evans was appointed to act as arbitrator. The rates claimed by the Ministry of Shipping were 125*s.* per ton from January to December 1918 and 75*s.* to February 1919, when control ceased. The India Office contended that 75*s.* and 60*s.* per ton, for the respective periods, would be fair rates. The arbitrator decided that 95*s.* and 70*s.* respectively should be paid. This award resulted in a reduction in the amount payable by the India Office of about 130,000*l.*

In so far as the stores concerned were re-issued from India for Imperial purposes, *e.g.*, to Mesopotamia, &c, Imperial revenues benefit by the reduced rates, as the claim for such stores is based on their actual cost, including freight.

28. *War Expenditure in connection with the Employment of Indian Troops out of India.*

Advances of 65,794,731*l.* on this account have been made during the year by the War Office. The actual net expenditure in India and the Field was 80,376,177*l.*, which was arrived at by making certain deductions from the gross expenditure, viz., 406,356*l*, in respect of contributions by certain Indian Native States, and 4,430,091*l.* representing the cost to Indian revenues in normal circumstances of the troops sent abroad, in accordance with the terms of the Memorandum referred to in previous Reports.

A further payment of 50,000*l.* was made during the year for Aircraft and Tanks presented by His Exalted Highness the Nizam of Hyderabad.

The vouchers relating to expenditure at the India Office in respect of Expeditionary Forces and other War Services have been audited in my Department and certificates to that effect have been furnished to the War Office for production to the Comptroller and Auditor-General, who accepts my audit of this expenditure. The payments during the year included amounts for pay and gratuities to officers on demobilisation. A special section was set up to audit these amounts in the usual manner, but the difficulty and often impossibility of recovering any overpayments after the officer had been demobilised led to the introduction of the system of pre-audit, as a result of which about 4,500*l.* was saved by the prevention of proposed erroneous payments. About 1,800*l.* was also recovered in respect of overpayments made before the pre-audit was commenced.

During 1919–20 an amount of 388,915*l.* 0*s.* 8*d.* was charged to the head "War Stores Suspense Account," which sum, together with 756,409*l.* 11*s.* 6*d.* similarly charged in the previous year, *i.e.*, a total of 1,145,324*l.* 12*s.* 2*d.*, has been reclaimed from the War Office. This amount represents the cost of flannel, mosquito netting, &c., under supply for India at the date of the Armistice, for re-issue, as required, to the various Expeditionary Forces; instead of being shipped to India the stores were temporarily warehoused at the India Store Depot and at Manchester, and were finally handed over to the Disposals Board, who retained the sale proceeds as a credit to Imperial revenues.

The sanction of Parliament has still to be obtained in respect of the sum of 13,100,000*l.*, provisionally credited to the War Office in the Indian War Accounts of the previous year (*vide* para. 28 of last Report) in respect of a proposed additional contribution by India towards the cost of the war.

29. *Cases of fraud in the Accountant-General's Department.*

In commenting on the Accounts for the year, it is necessary to draw attention to two series of frauds amounting in the aggregate to 1,112*l.* 15*s.* 10*d.*

This is the first occasion that a loss due to fraud has arisen in the India Office.

The first series was based on the entry of fictitious accounts in the Accountant-General's books. Forms were issued in the ordinary course to the addresses indicated in these accounts and, on presentation, were passed for payment. This continued for a period of about two months before discovery ensued.

The frauds were traced to a temporary clerk who had recently been dismissed from the Department on other grounds. He was arrested, and proceedings were taken against him, with the result that he was sentenced to imprisonment.

In the case of the second series the method adopted was the issue of forms bearing forged signatures, on which payment was made by the cashier on the assumption that they were genuine vouchers. Discovery was effected a few days later in the course of reading over vouchers against the books, when it transpired that there were no corresponding entries. The details of execution, however, were so skilful that the closest investigation failed to lead to the discovery of the perpetrators, though it was clear that the forgeries originated in the Department.

As a result of the frauds the Secretary of State appointed a Committee "to "enquire how far deficiencies of method, including the system of control, or of "personnel, are responsible for the recent frauds in the Accountant-General's "Department, and to recommend any measures, compatible with reasonable "promptitude in the satisfaction of claims, which would conduce to greater "efficiency and security in the machinery for making payments." I was asked to serve as a member of the Committee.

The Committee reported that the normal procedure of the Accountant-General's Department was sound in principle, and required only to be tightened up in certain details. The frauds were associated with the pressure of work and weakness of personnel due to war and post-war conditions, as a result of which the full requirements of pre-war procedure were in some important particulars relaxed. They made various recommendations which appear to provide adequate safeguards against a recurrence of fraud in the future.

30. The following is a list of Disallowances on the Account for 1919–20:—

Description and Amount of Item in the Account.	£ s. d.	Disallowance. £ s. d.
DISBURSEMENTS.		
Political:		
Miscellaneous expenditure	16,978 0 0	161 15 2
Agriculture:		
Pay and expenses of officers specially employed, &c.	868 1 0	3 0 0
Miscellaneous:		
Commission on freight, lighterage, &c.	2,387 10 10	2 11 6
Military Services:		
Army—Effective:		
Furlough Allowances of Officers of Territorial Regiments serving in India	16,889 17 3	524 13 6
Furlough Allowances of Officers of the Indian Service	568,386 10 5	21 18 4
Expenditure in connection with the Army in India Committee	4,561 15 10	2 10 0
Marine—Non-Effective:—		
Royal Indian Marine Retired Pay	27,704 2 1	26 0 0
Military Works:		
Stores for India	117,609 7 4	11 13 4
Capital Outlay on Railways, &c.:		
State Railways: Stores for India:		
North-Western Railway	1,753,725 16 3	6 6 0
		760 7 10

	£ s. d.	£ s. d.
31. To the Balance, as shown by the Accountant-General in the present Account		11,997,393 0 11
the following sums must be added:		
Disallowances on previous Account (*see* paragraph 1)	136 4 7	
Disallowances on previous Account (*see* paragraph 2)	14 0 9	
Disallowances on present Account (*see* paragraph 30)	760 7 10	
		910 13 2
		£11,998,303 14 1

H. A. Cooper,
Auditor.

India Audit Office,
14th April 1921.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS on the STORE ACCOUNTS from 1st April 1919 to 31st March 1920; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of the 27th Section of the Government of India Act, 1915.

1. The number of Packing Accounts received back from India since the date of the last Report is as follows:—

11 for the year 1917–18, leaving 821 outstanding.
84 for the year 1918–19, leaving 857 outstanding.

2. In the year 1919–20, 11,968 Packing Accounts were sent to India, of which number 1,471 are outstanding at the present date. These documents are the evidence of the due receipt of Stores in India, and the basis for the recoveries of the value of short deliveries.

No Packing Accounts are received in respect of the Stores supplied by the War Office on direct demands from India (*see* paragraph 26), but any necessary adjustment as to deficiencies, &c., will be made on advice from that country.

3. Correspondence is still proceeding with the Ministry of Shipping in regard to the stores (value, including freight, 23,228*l.*) lost per the *Clan Mackay*, and the final report has not yet been received from the Salvage Association in the case of the *Shirala* (value of stores, plus freight, 349,300*l.*)—*vide* paragraph 4 of last Report.

INDIA AUDIT OFFICE,
14th April 1921.

H. A. COOPER,
Auditor.

No. 4.—SUMMARY of PAYMENTS in the Year 1919–20 for Stores procured for Shipment to India.

Head of Service.	Stores. £ s. d.	Freight. £ s. d.	TOTAL. £ s. d.
Expenditure charged against Revenue:			
Land Revenue	67 5 9	2 0 3	69 6 0
Opium	1,762 7 1	38 10 9	1,800 17 10
Salt	1,243 11 2	237 8 7	1,480 19 9
Stamps	167,411 14 4	13,608 13 0	181,020 7 4
Excise	680 12 1	36 17 0	717 9 1
Customs	282 0 0	11 0 7	293 0 7
Forest	12,139 9 6	91 8 8	12,230 18 2
Posts and Telegraphs:			
Indian Postal and Telegraph Department	540,912 19 10	32,881 10 3	573,794 10 1
*Indo-European Telegraph	43,224 18 8	2,068 7 10	45,293 6 6
Mint	51,368 7 0	5,789 10 1	57,157 17 1
General Administration	140,048 7 3	12,013 3 6	152,061 10 9
Law and Justice	2,812 4 1	254 12 0	3,066 16 1
Police	292 19 3	23 16 3	316 15 6
Medical	14,638 3 10	557 10 4	15,195 14 2
Sanitation	8 13 4	0 3 0	8 16 4
Political	5,091 12 0	328 14 10	5,420 6 10
Agriculture	1,238 18 7	83 3 0	1,322 1 7
Scientific and Miscellaneous Departments	29,468 4 1	579 5 9	30,047 9 10
Stationery and Printing	173,003 13 6	5,159 17 1	178,163 10 7
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	4,898 5 3	60 1 5	4,958 6 8
Irrigation:			
Major Works	14 13 9	1 10 9	16 4 6
Minor Works	37 19 4	—	37 19 4
Other Public Works: Civil Works	8,826 11 9	430 12 9	9,257 4 6
Military Services:			
Army-Effective:			
Clothing	107,000 0 0	3,000 0 0	
Ordnance and Miscellaneous	589,908 16 3	46,756 4 10	
North-West Frontier, 1919	175,916 8 0	11,529 2 11	
Medical	110,525 19 11	4,385 12 0	
Military Farms	33,404 16 9	3,066 9 6	1,369,305 19 5
Supply and Transport	81,000 0 0	2,000 0 0	
Mechanical Transport	187,277 15 11	8,573 7 0	
Remount	3,124 4 6	75 15 6	
Aviation	1,698 11 1	62 15 3	
Marine:			
Coal	142 6 0	— 5 2 0	
Miscellaneous	714,157 14 6	15,600 14 3	729,895 12 9
Military Works	107,659 18 11	9,949 8 5	117,609 7 4
Expenditure not charged to Revenue: £	3,311,290 3 3	179,252 5 4	3,490,542 8 7
State Railways:			
Eastern Bengal Railway	885,980 6 0	71,630 3 2	
Ditto ditto (Sara Bridge)	1,208 10 0	—	3,060,429 19 1
North-Western Railway	1,664,291 10 0	89,434 6 3	
Oude and Rohilkund Railway	326,173 3 11	21,711 19 9	
Irrigation Works	18,228 17 1	2,791 5 5	21,020 2 6
Initial expenditure on the New Capital at Delhi	16,337 16 8	575 12 2	16,913 8 10
Remittance Account:			
Stores supplied for War Purposes:			
Clothing	1,131,136 2 11	9,614 6 11	
Ordnance and Miscellaneous	411,303 9 5	2,181 18 2	
Medical	94,408 9 11	3,459 2 3	
Supply and Transport	873,315 2 1	43,427 7 0	2,570,203 6 5
Mechanical Transport	2,799 5 8	6 17 9	
Remount	717 4 3	148 9 2	
Marine	— 2,467 0 0	—	
Military Works	149 10 0	3 0 11	
Stores supplied for Ordnance Factories under 1916–20 Indents	406,754 6 4	13,419 5 2	420,173 11 6
Stores supplied in connection with munitions	101,891 7 11	3,067 15 3	104,959 3 2
Ford Cars	75,590 18 11	4,069 15 1	79,660 14 0
Aviation Stores	28,590 8 4	956 4 9	29,546 13 1
Stores consigned to the Great Indian Peninsula Railway for distribution in India	56,879 19 0	3,469 8 4	†60,349 7 4
Stores chargeable to Provincial and Local Funds and to Native States:			
Railway Stores	95 9 4	—	353,408 7 9
Other Stores	332,748 11 2	20,564 7 3	
Nickel, &c., supplied for Coinage	587,196 19 6	10,070 16 1	597,267 15 7
TOTAL £	10,324,620 11 8	479,854 6 2	‡10,804,474 17 10

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

† Included in 1,185,091*l.* 19*s.* 2*d.* for Advances to the Great Indian Peninsula Railway Company for purchase of Stores, &c., shown under "Remittance Account."

‡ Excluding 2,356*l.* 10*s.* 5*d.* for Stores supplied on Contracts transferred to the War Office shown under "Deposits and Advances" and 1,734,573*l.* 1*s.* 1*d.* for Stores supplied by the War Office on direct demands from India shown under "Remittance Account."

18th August 1920.

R. G. JAQUET, *Accountant-General.*

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1919 to 31st March 1920.

	£	s.	d.	£	s.	d.
Salaries of Establishments in England				3,770	14	5
Provisions and Stores for Troops and Horses				— *4,900*	*11*	*6*
Advance, subject to adjustment, in respect of the Estimated normal cost of the Indian Troop Service in accordance with the terms of the Memorandum agreed to by the Indian and Imperial Governments				334,145	0	0
				333,015	2	11
Deduct— Proceeds of Sale of Old and Unserviceable Stores				98	16	10
				332,916	6	1

Net Expenditure in England as shown in the Home Accounts :—

	£	s.	d.	£	s.	d.
Disbursements (page 17)	338,202	14	2			
Receipts (page 16)	5,286	8	1			
				332,916	6	1

BOARD OF TRADE, 13th April 1921.

C. J. EDWARDS,
for Director of Transports and Shipping.

No. 6.—COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1919-20. Budget, March 1919.	1919-20. Account.	Increase.	Decrease.	
REVENUE.	£	£	£	£	
INTEREST:					
Interest realised from investment of Cash Balance, &c.	145,000	385,781	240,781	—	1
Special Reserve: Interest and Discount	291,200	350,413	59,213	—	2
Paper Currency Reserve Investment: Interest and Discount	1,940,300	2,306,357	366,057	—	3
POSTS AND TELEGRAPHS:					
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:					
Postal arrangement with the Lords of His Majesty's Treasury: Amount recoverable under the Morley Award	50,000	—	—	50,000	4
INDO-EUROPEAN TELEGRAPH DEPARTMENT:					
Message Revenue	2,000	3,786	1,786	—	5
Contribution by His Majesty's Treasury towards					
The maintenance of the Arabistan Line	200	150	—	50	
The construction of the Bunder Abbas-Kerman and Jask-Lingah Lines	41,000	—	—	41,000	6
Miscellaneous	—	485	485	—	7
MINT: Miscellaneous	—	59	59	—	
MEDICAL: Pensions, &c., of Lunatics appropriated to their maintenance	300	146	—	154	
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:					
Sale proceeds of books, maps, &c.	900	1,120	220	—	
SUPERANNUATION ALLOWANCES AND PENSIONS:					
Widows' Funds of the Home Establishment of the East India Company, (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.), and subscriptions in respect of the India Office Provident Fund	7,400	7,496	96	—	
Contributions towards Annuities of members of the Indian Civil Service	—	1,020	1,020	—	8
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	17,000	12,369	—	4,631	9
Contribution towards Pensions of Civil Officers from India lent for Imperial Service	2,000	2,105	105	—	
Subscriptions towards Indian Civil Service Family Pensions	15,000	21,322	6,322	—	10
Family Subscriptions of non-European members of the Indian Civil Service	—	37	37	—	
MISCELLANEOUS:					
Receipt on account of Diplomatic and Consular Establishments in Persia; miscellaneous receipts connected with the supply of Stores to India, and sundry items	83,700	96,072	12,372	—	11
RAILWAY REVENUE ACCOUNT:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company	200	230	30	—	
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock	400	377	—	23	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:					
Madras and Southern Mahratta Railway (Mysore Railway)	48,000	48,000	—	—	
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits	6,000	6,879	879	—	12
Southern Punjab Railway Ditto ditto	135,000	211,209	76,209	—	13
MILITARY SERVICES:					
ARMY—EFFECTIVE:					
Contribution by the Imperial Government in respect of					
Cost of the Transport of Troops	130,000	130,000	—	—	
Military Charges for Aden	100,000	100,000	—	—	
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	5,500	—	—	5,500	14
Receipts on account of the Indian Troop Service; proceeds of sales of unserviceable stores, &c.	3,000	23,995	20,995	—	15
ARMY—NON-EFFECTIVE:					
Subscriptions towards Indian Military Service Family Pensions	36,000	40,391	4,391	—	16
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (Carried forward) £	3,060,100	3,749,799			

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1919–20.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The sums available were much larger and the rate of interest was higher than appeared to be probable when the Budget was prepared.
2	The anticipation that the securities held in the Reserve would have to be sold at a comparatively early period in the year was not realised.
3	Mainly due to the higher rate of discount obtainable.
4	The recovery from the Postmaster-General is now expected to be made in 1920–21.
5	The receipts from the Indo-European Telegraph Company in respect of traffic balances were greater than was expected.
6	The receipt included in the Budget is now expected to fall in 1920–21.
7	Due to exceptional receipts in respect of which no estimate could be framed.
8	The Account represents receipts due before 31st March 1919 which were estimated for under "Subscriptions in respect of the Indian Civil, &c. Funds." From that date the receipts were not regarded as contributions towards Annuities, but as subscriptions to the Indian Civil Service Provident Fund, and are included in the Account under "Remittance."
9	Due to decreases under Military Funds, and to the exclusion in the Account of contributions towards Annuities of members of the Indian Civil Service. *See* Note No. 8.
10	Due to increased payments of Leave and Deputation Allowances and to large donations on marriage.
11	There was an increase of 18,593*l.* in the recoveries on account of Stores lost in transit to India, and of 8,177*l.* in the receipts for inspection of Stores for other Government Departments. On the other hand, there was a decrease of 14,300*l.* under Diplomatic and Consular Establishments in Persia, and there were variations under other sub-heads.
12, 13	The Estimates were furnished by the Companies. The receipts from the Southern Punjab Railway Company include, in addition to surplus profits for 12 months contemplated when the Budget was prepared, an instalment on account of a further period.
14	The local advances from Army funds proved more than sufficient to meet the capitation claim.
15	Mainly due to unexpectedly large receipts in respect of cloth cuttings sent from India for sale.
16	There were more officers on leave than were provided for in the Budget.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1919-20. Budget, March 1919.	1919-20. Account.	Increase.	Decrease.	
	£	£	£	£	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (Brought forward)	3,060,100	3,749,799			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES.					
ON ACCOUNT OF SUBSCRIBED CAPITAL	3,576,400	—	—	3,576,400	1
ON ACCOUNT OF MISCELLANEOUS REFUNDS	22,000	99,216	77,216	—	2
	3,598,400	99,216			
DEPOSITS AND ADVANCES.					
REPAYMENT OF ADVANCES:					
Repayment by the War Office of					
Expenditure in England in connection with					
Expeditionary Forces and other War Services	400,000	1,889,719	1,489,719	—	3
Stores supplied on contracts transferred to the War Office	—	22,605	22,605	—	4
Repayment by the Imperial Government of					
Expenditure in England in connection with					
Pay of Second Lieutenants on appointment to the Indian Army	9,000	671	—	8,329	5
Pay of Indian Army Officers lent for duty under the Ministry of Munitions	1,900	480	—	1,420	6
Pay of Indian Officers lent for duty under the Admiralty	1,300	—	—	1,300	7
War Stores Suspense Account	—	1,145,325	1,145,325	—	8
Stores taken over by the War Office	—	8,200	8,200	—	9
Supplies from India for the Ministry of Munitions	—	28	28	—	
Moiety of expenditure in England in connection with					
South Persia Military Police	—	4,705	4,705	—	10
Lighting and buoying the Persian Gulf	—	2,637	2,637	—	11
Persian Gulf Radio Offices	—	1,223	1,223	—	12
Portion of advances for the purposes of the Persian Government	19,500	19,518	18	—	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents	—	3,102	3,102	—	13
Expenditure in connection with the Indian Soldiers' Fund	500	455	—	45	
Miscellaneous	—	423	423	—	14
GOLD STANDARD RESERVE:					
British and Colonial Government Securities paid off or realised	37,706,700	34,468,116	—	3,238,584	15
Dividends on Investments and discount on Treasury Bills, &c.	1,597,100	1,615,804	18,704	—	
PAPER CURRENCY RESERVE:					
British Treasury Bills maturing or realised	108,295,100	162,429,740	54,134,640	—	16
PAPER CURRENCY RESERVE: CONSOLS DEPRECIATION FUND:					
British Treasury Bills maturing	274,900	23,588	—	251,312	17
Interest, and Discount on British Treasury Bills	—	16,624	16,624	—	18
SPECIAL RESERVE:					
Investment Account	—	5,117,597	5,117,597	—	19
Sale of securities in aid of Ways and Means	6,940,000	6,939,303	—	697	
MISCELLANEOUS DEPOSITS:					
Enemy ships employed under the control of the India Office	473,700	1,959,805	1,486,105	—	20
Indian Military Widows' and Orphans' Fund	300	591	291	—	
War 1914:					
Burma War Fund:					
Interest on investments	4,500	3,156	—	1,344	21
Investment Account: Securities maturing or realised	345,500	394,697	49,197	—	22
Sundry items	2,000	—	—	2,000	23
Ottoman Public Debt:					
Proceeds of Salif Salt Quarries remitted from India	—	1,500	1,500	—	24
British Securities paid off	—	60,993	60,993	—	25
Interest on investments	1,400	1,909	509	—	26
Passages of Indian Students	1,000	656	—	344	
Sundry items	100	2,281	2,181	—	27
	156,074,500	216,135,451			
Carried forward £	162,733,000	219,984,466			

of the Home Treasury of the Government of *India*, for the Year 1919-20—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget provided for the renewal or replacement by fresh capital of Debentures of the Assam-Bengal, Bengal-Nagpur, and Madras and Southern Mahratta Railway Companies. Of these 3,123,400*l.* were renewed and the remainder discharged.
2	Due to an increase of 77,814*l.* in respect of special receipts by the Burma Railway Company from the Burma Mines Company.
3	The increase was mainly due to the recovery of disbursements included under this head in respect of furlough pay and gratuities to officers on demobilisation.
4	The Account represents the recovery of 20,248*l.*, payments in respect of rivercraft, short-recovered in previous years owing to temporary disallowances by the War Office, and of 2,357*l.* the actual payments during the year.
5	Partly due to a smaller number of appointments than was provided for in the Budget, owing to an extension of the courses at the Royal Military College, and partly to the postponement of claims on the War Office.
6, 7	Fewer officers were lent for service than was contemplated.
8	The Account represents the recovery from the War Office of the cost of War Stores surplus to India's requirements and sold in this country, which was provisionally included in the Budget under "Remittance—Expeditionary Forces and other War Services" pending decision as to the disposal of sale proceeds.
9	The Account represents the recovery of all outstanding expenditure on account of guns taken over by the War Office, payments for which were transferred to this head in 1917–18 and 1918–19 from "Special Defences (1902)."
10	Due to the recovery of the expenditure in the year, for which no provision was made in the Budget.
11, 12	Mainly due to recoveries which were expected to fall in 1918–19.
13	Due to a recovery which was expected to fall in 1918–19.
14	Due to the recovery of sundry miscellaneous advances in the year, for which no provision could be made in the Budget.
15	There was a decrease of 993,000*l.* in maturities of Treasury Bills, mainly due to investments in National War Bonds instead of in Bills as contemplated in the Budget: moreover, Exchequer Bonds of the amount of 8,543,500*l.* were converted instead of being paid off, and the redemption money does not appear in the accounts. On the other hand, 6,298,000*l.* was received in respect of sale of securities, for which no provision was made in the Budget.
16	Mainly due to the investment in three months' instead of in six months' Bills as provided in the Budget.
17, 18	Mainly due to the conversion at maturity of 270,200*l.* 6 per cent. Exchequer Bonds into 5¾ per cent. Bonds, instead of their being paid off and the proceeds re-invested. The Budget, however, contemplated the inclusion of the receipts for interest and discount under the Revenue Head of "Interest" and not their investment.
19	Due to Exchequer Bonds in the Reserve being realised and the proceeds re-invested in British Treasury Bills.
20	Due to the changed conditions of employment of these ships owing to the termination of the war.
21	Mainly due to the transfer of securities to the Officers' Families' Fund.
22	Mainly due to the purchase in the market of Treasury Bills maturing earlier than was estimated in the Budget. There was, however, a reduction in the amount of three months' Bills held during the year owing to a grant late in 1918–19.
23	The deposits proved to be unconnected with the war and have been shown as miscellaneous in the Account.
24	Exceptional receipt.
25, 26	Due to Exchequer Bonds maturing during the year, and the re-investment being made in three months' British Treasury Bills.
27	*See* Note No. 23.

No. 6—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1919-20. Budget, March 1919.	1919-20. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	162,733,000	219,984,466			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Advances by the War Office in respect of Expenditure in India in connection with Expeditionary Forces and other War Services	40,650,000	62,737,083	22,087,083	—	1
Repayments by Public Departments in respect of Expenditure in India in connection with					
Admiralty Transports	1,000,000	142,126	—	857,874	2
Indian Force in North China	11,000	—	—	11,000	3
Australian and New Zealand personnel	—	160,536	160,536	—	4
Supplies for the Ministry of Munitions	12,000	48,968	36,968	—	5
Compensation to Wolfram producers	—	334,454	334,454	—	6
Moiety of expenditure incurred in India in connection with					
South Persia Military Police	280,000	855,295	575,295	—	7
Lighting and buoying the Persian Gulf	6,000	1,312	—	4,688	8
Persian Gulf Radio Offices	500	326	—	174	9
Troops lent for service in Persia	—	4	4	—	
Postal and Money Order transactions	2,500,000	—	—	2,500,000	10
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	926,000	1,621,416	695,416	—	11
Funds supplied from India to East Africa	150,000	121,667	—	28,333	12
Currency Notes for East Africa	225,000	—	—	225,000	13
Advances to the Treasury Chest Officer, Colombo	—	87,500	87,500	—	14
Opium supplied to Hong Kong, the Straits Settlements, and Siam	809,000	1,324,322	515,322	—	15
Remittances to India granted to Crown Colonies	—	9,550	9,550	—	16
Funds supplied to His Majesty's Minister at Tehran	—	1,395,417	1,395,417	—	17
Remittances by Administrators-General	65,000	156,641	91,641	—	18
Bengal and North-Western Railway Company: Miscellaneous refunds	1,000	1,700	700	—	19
Bombay Baroda and Central India Railway Company: Ditto	1,000	1,548	548	—	20
East Indian Railway Company: Ditto	2,000	1,317	—	683	21
Great Indian Peninsula Railway Company Ditto	2,000	1,810	—	190	22
South Indian Railway Company:—					
On account of Debenture Capital	510,000	—	—	510,000	23
Miscellaneous Refunds	1,000	3,025	2,025	—	24
Sale of Opium in England	603,500	181,743	—	421,757	25
Receipts on account of the Liquidators of Hostile Firms in India	—	3,221	3,221	—	26
Remittances to India on account of interned enemy aliens	—	6,506	6,506	—	27
Receipt from the National Bank of Egypt for Egyptian Currency coined at the Bombay Mint	—	20,599	20,599	—	28
Receipt for Egyptian Currency taken into India and Mesopotamia by Troops and returned to the Egyptian Government	—	52,375	52,375	—	29
Receipt in respect of Bronze Coinage supplied from the Calcutta Mint for the Australian Commonwealth	—	145	145	—	
Enemy Ships employed under the control of the Director of the Royal Indian Marine	—	4,614	4,614	—	30
Paper Currency Reserve: Gold withdrawn in London against corresponding payment into the Reserve in India	—	82,391	82,391	—	31
Transfer from Paper Currency Reserve to Home Treasury Balances (*see* "Deposits")	—	10,149,089	10,149,089	—	32
Miscellaneous receipts	100,000	104,978	4,978	—	
Bills of Exchange and Telegraphic Transfers on India	12,250,000	31,226,219	18,976,219	—	33
	60,105,000	110,837,897			
TOTAL RECEIPTS £	222,838,000	330,822,363			

of the Home Treasury of the Government of *India*, for the Year 1919–20—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Mainly due to increased expenditure in India and in the Field, and to the rise in the rate of exchange at which recoveries were effected. On the other hand, the Budget provided for a recovery in respect of War Stores not shipped to India which has been shown in the Account under "Deposits and Advances."
2	The Budget, which was based on information received from India, proved to be too high.
3	The transactions during the year resulted in a refund of 431*l.*
4	Receipts on this account were too uncertain to be estimated when the Budget was prepared.
5	The Budget was based on information received from India. The increase is mainly attributable to a recovery expected in 1918–19.
6	An exceptional transaction.
7 8 9	The Budget was based on information received from India.
10	Owing to the demand for remittances to this country consequent on the rise in exchange, the transactions on this account resulted in a net disbursement.
11	There was an increase of 413,598*l.* in supplies to His Majesty's ships, of 66,197*l.* in the receipts for teak supplied to the Admiralty, and of 348,337*l.* in respect of miscellaneous advances in India and of war disbursements excluded from the special War Accounts. On the other hand, there was a decrease of 143,000*l.* in the receipts on account of African Protectorates, and there were variations under other sub-heads.
12 13	Due to the cessation of requirements in East Africa. The Budget was framed on the most recent information.
14 16	The receipts on these accounts were too uncertain to be estimated.
15	Mainly due to the rise in the rate of exchange at which recoveries were effected.
17	An exceptional transaction which could not be foreseen when the Budget was prepared.
18	The Budget, which was based on the experience of previous years, proved to be too low.
19 20 21 22	The Budget was, in each case, a nominal one.
23	Of the Debentures maturing, 395,000*l.* were renewed instead of being replaced by fresh capital, and 115,000*l.* were discharged.
24	The Budget was a nominal one. The Account includes 2,429*l.* in respect of compensation received for the commandeering by the War Office of the Company's premises.
25	The sales have been smaller and the price realised much lower than appeared probable when the Budget was prepared.
26 27 28 29 30	The receipts on these accounts were too uncertain to be estimated.
31	An exceptional transaction. (*See* Payment side.)
32	The Account represents the amount appropriated from Paper Currency Reserve to assist Home Treasury Balances in meeting payments for Reverse Telegraphic Transfers and purchases of gold.
33	The Budget Estimate was based on the Telegram from the Viceroy dated the 19th March 1919. The Telegram from the Viceroy dated the 24th February 1920 intimated, however, that Bills and Transfers amounting to 31,226,200*l.* could be met from Treasury Balances.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS.	1919–20. Budget, March 1919	Account.	Increase.	Decrease.	
EXPENDITURE.					
LAND REVENUE:	£	£	£	£	
Law Charges in connection with Appeals from India	1,500	2,473	973	—	1.
Stores for India	100	69	—	31	
OPIUM:					
Sundry items	—	659	659	—	2
Stores for India	600	1,801	1,201	—	3
SALT:					
Sundry items	—	66	66	—	
Stores for India	1,000	1,481	481	—	4
STAMPS: Stores for India	98,700	181,020	82,320	—	5.
EXCISE:					
Sundry items	—	101	101	—	
Stores for India	100	717	617	—	6
CUSTOMS:					
Sundry items	—	53	53	—	
Stores for India	100	293	193	—	7
FOREST:					
Sundry items	3,000	9,902	6,902	—	8
Stores for India	2,000	12,231	10,231	—	9
INTEREST ON DEBT (excluding that charged to Railways):					
Interest on Loans contracted in England	1,780,800	1,806,641	25,841	—	10
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	82,900	82,984	84	—	
Liabilities assumed in respect of British 5 per Cent. War Loan (1929–47):					
Interest	1,498,300	1,394,532	—	103,768	11
Sinking Fund	633,700	500,000	—	133,700	12
POSTS AND TELEGRAPHS:					
Indian Postal and Telegraph Department:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	45,800	45,788	—	12	
Absentee Allowances and contingent expenses	7,200	6,804	—	396	13
Stores for India	547,000	573,795	26,795	—	14
Indo-European Telegraph Department:					
Payments in respect of Revenue	*–14,700*	*–100,806*	—	86,106	15
Other Payments	73,500	48,847	—	24,653	16
MINT:					
Sundry items	500	196	—	304	17
Stores for India	88,300	57,158	—	31,142	18
GENERAL ADMINISTRATION:					
Home Establishment, &c.	361,900	449,224	87,324	—	19
Payments on account of Administration in India	10,500	18,163	7,663	—	20
Stores for India	220,000	152,061	—	67,939	21
LAW AND JUSTICE:					
Sundry items	5,500	14,106	8,606	—	22
Stores for India	300	3,067	2,767	—	23
POLICE:					
Sundry items	3,500	671	—	2,829	24
Stores for India	—	317	317	—	25
PORTS AND PILOTAGE: Sundry items	—	284	284	—	26
EDUCATION: Allowances to Government Scholars, &c.	13,000	15,836	2,836	—	27
ECCLESIASTICAL: Passage of Chaplains on appointment	900	155	—	745	28
MEDICAL:					
Maintenance of Lunatics	600	254	—	346	29
Sundry items	200	526	326	—	30
Stores for India	36,700	15,196	—	21,504	31
SANITATION:					
Grants for Medical Research, &c.	1,500	4,535	3,035	—	32
Stores for India	—	9	9	—	
POLITICAL:					
Sundry items	14,000	32,788	18,788	—	33
Stores for India	200	5,420	5,220	—	34
AGRICULTURE:					
Sundry items	2,000	1,696	—	304	35
Stores for India	3,400	1,322	—	2,078	36
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:					
Sundry items	7,900	12,726	4,826	—	37
Stores for India	22,000	30,048	8,048	—	38
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	2,700	16,766	14,066	—	39
Members of the Bengal Nizamut Family	700	1,045	345	—	40
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	300,000	576,971	276,971	—	41
Carried forward £	5,857,900	5,979,991			

of the Home Treasury of the Government of *India*, for the Year 1919–20—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Due to the allowances of an Officer on special duty for which no provision was made in the Budget.
2	Due to exceptional expenditure and to the allowances of an Officer on special duty for which no provision could be made in the Budget.
3	The demands were greater than was indicated in the forecasts received from India.
4	
5	Due to increase in prices.
6	The demands were greater than was indicated in the forecasts received from India. Payments were also made which were expected to fall in 1918–19.
7	The demands were greater than was indicated in the forecasts received from India. There was also an increase in prices.
8	Mainly due to the number of Probationers being much greater than was anticipated.
9	The demands were greater than was indicated in the forecasts received from India.
10	There was an increase of 26,615*l.* owing to the transfer to "Railway Revenue Account: State Railways, Interest on Debt," being less than the Budget. On the other hand there was a decrease 498*l.* owing to transfer to "Irrigation: Major Works, Interest on Debt," being more than the Budget, and also a decrease of 262*l.* in interest on India Stocks.
11	The payments to His Majesty's Exchequer in discharge of liability were 104,000*l.* less than the Budget, but were made at an earlier date than seemed probable when the Budget was prepared.
12	The Budget represented a provision for Sinking Fund of the difference between 2,132,000*l.*, the total sum fixed for Interest and Sinking Fund by Telegram from the Viceroy, dated 6th January 1919, and 1,498,300*l.* included for Interest. The payment shown in the Account was made in accordance with Telegram from the Viceroy, dated 15th February 1920.
13	The number of Officers on leave was fewer than was provided for in the Budget.
14	The demands were greater than was indicated in the forecasts received from India.
15	Due to the Joint Purse receipts from the Eastern Telegraph Company, which were taken in reduction of payments, being much greater than was expected.
16	Mainly due to the demands for stores being less than was indicated in the forecasts received from India. Payments were also postponed to 1920-21.
17	The Budget figure was a nominal one. The Account represents the allowances of an Officer on deputation and charges in connection with the assay of Pyx coins sent home.
18	Due to cancellations in demands.
19	There was an increase of 77,776*l.* under "Salaries of the Home Establishment" and 3,392*l.* under "Auditor and Assistants" due to the additional temporary staff required for increased work and to the grant of further war bonuses, an increase of 2,162*l.* under "Law Charges," and 3,100*l.* under "Office Charges and Expenses," mainly due to the necessity for increased accommodation. There were also variations under other sub-heads.
20	Mainly due to expenditure arising out of the India Reforms Bill.
21	Due to the postponement of payments to 1920–21.
22	The expenditure in connection with the Jails Commission proved much greater than was expected when the Budget was prepared.
23	The demands were greater than was indicated in the forecasts received from India.
24	Provision was made in the Budget for the passage of a large number of Officers, but the appointments were very few. On the other hand expenditure was incurred in connection with Officers on special duty for which no provision was made.
25	Due to payments which were expected to fall in 1918–19.
26	Due to expenditure in connection with appointments to the Bengal Pilot Service.
27	Mainly due to the allowances of Officers studying educational methods for which no provision was made in the Budget, and to the payments in connection with Government Scholars being greater than was expected.
28	Fewer appointments were made than was anticipated.
29	The payments on this account decreased more rapidly than was expected.
30	Due to the allowances of Officers on deputation or study leave for which no provision had been made.
31	The demands were less than was indicated in the forecasts received from India. Payments were also postponed to 1920–21.
32	Mainly due to the allowances of Officers specially employed, and to a grant of 500*l.* in aid of the London School of Tropical Medicine, for which no provision was made in the Budget.
33	Due to exceptional expenditure which could not be foreseen.
34	Due to payments which were expected to fall in 1918-19.
35	The miscellaneous expenditure on this account proved to be less than was expected.
36	The demands were less than was indicated in the forecasts received from India.
37	Mainly due to the allowances of Officers on special duty, to the expenses of a Coal Expert, and to the increased cost of Tide Tables.
38	Due to payments which were expected to fall in 1918–19.
39	Due to the revision of pensions.
40	Due to the grant of an additional allowance.
41	Due to the payments on account of extended privilege leave and to the rise in exchange.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1919–20. Budget, March 1919.	Account.	Increase.	Decrease.	
EXPENDITURE—*continued.*					
	£	£	£	£	
Brought forward - - - -	5,857,900	5,979,991			
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General - - - - - - - - -	665,000	1,278,712	613,712	—	1
Indian Civil, Military, and Medical Funds, &c. - - - - -	1,276,000	729,904	—	546,096	2
Indian Civil Service Family Pensions - - - -	37,000	38,789	1,789	—	3
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c. - -	13,300	10,014	—	3,286	4
Stores for India - - - - - - - - -	125,000	178,163	53,163	—	5
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c. - - - - - - - - -	17,300	44,259	26,959	—	6
Miscellaneous Charges connected with the supply of Stores to India - -	9,000	92,238	83,238	—	7
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Irrigation Works: Stores for India - -	800	4,958	4,158	—	8
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
Bombay Baroda and Central India Railway - - - -	385,100	385,084	—	16	
East Indian Railway - - - - - -	322,100	321,950	—	150	
Eastern Bengal Railway (including Bengal Central Railway) -	42,700	42,713	13	—	
Great Indian Peninsula Railway - - - - -	206,000	205,954	—	46	
Indian Midland Railway - - - - - -	18,300	18,365	65	—	
Madras Railway - - - - - -	31,300	31,315	15	—	
Madras and Southern Mahratta Railway - - -	64,800	64,816	16	—	
Oude and Rohilkund Railway - - - -	317,300	317,373	73	—	
Scinde Punjab and Delhi Railway - - - -	107,400	107,316	—	84	
South Indian Railway - - - - - -	146,600	146,635	35	—	
Interest on Capital Outlay not charged to Revenue - -	1,971,600	1,945,063	—	26,537	9
Oude and Rohilkund Railway Discount Sinking Fund - -	5,200	5,193	—	7	
State Railways—Annuities in purchase of Railways:					
East Indian Railway - - - - - -	1,112,500	1,112,541	41	—	
Eastern Bengal Railway - - - - - -	116,900	116,886	—	14	
Great Indian Peninsula Railway - - - - -	1,268,500	1,268,510	10	—	
Madras Railway - - - - - -	488,400	488,346	—	54	
Scinde Punjab and Delhi Railway - - - -	371,300	371,276	—	24	
State Railways—Sinking Funds:					
East Indian Railway - - - - - -	151,100	151,256	156	—	
Eastern Bengal Railway - - - - - - -	11,400	11,361	—	39	
Scinde Punjab and Delhi Railway - - - -	93,000	93,090	90	—	
State Railways—Interest chargeable against Companies on Advances:					
Great Indian Peninsula Railway - - - - - -	81,200	81,250	50	—	
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway - - - - - -	81,500	81,861	361	. .	10
Bengal-Nagpur Railway - - - - - -	408,800	403,233	—	5,567	11
Bombay Baroda and Central India Railway - - -	95,000	95,000	—	—	
Burma Railways - - - - - - -	112,500	112,500	—	—	
East Indian Railway - - - - - -	642,500	642,500	—	—	
Great Indian Peninsula Railway - - - - -	199,800	199,750	—	50	
Madras and Southern Mahratta Railway - - -	352,100	343,810	—	8,290	12
Ditto (Mysore Railway) - -	48,000	48,000	—	—	
South Indian Railway - - - - - - -	173,200	170,593	—	2,607	13
Carried forward - - - -	£17,427,400	17,740,568			

of the Home Treasury of the Government of *India*, for the Year 1919–20—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Account includes Indian Civil Service Annuities which were provided for in the Budget under "Indian Civil, Military and Medical Funds, &c." There were also increased payments in respect of retired Officers of other Civil Services in India owing to the grant of additional pensions, and to the rise in exchange.
2	The Indian Civil Service Annuities estimated for under this head are included in the Account under the previous head. *See* Note No. 1. There were also slight decreases under several sub-heads.
3	The payments on this account increased more rapidly than was expected.
4	Mainly due to the delay in the presentation by the Stationery Office of claims for printing.
5	The demands were greater than was indicated in the forecasts received from India.
6	Mainly due to expenditure in connection with various Committees and the Secretariat of the League of Nations.
7	The Account includes 83,732*l.* in respect of Marine Insurance, of which 77,179*l.* represents the cost of Stores lost in transit owing to enemy action. It also includes 4,356*l.* in respect of Stores taken into stock and 6,119*l.* representing refunds to in excess of recoveries from Contractors in respect of fines and penalties incurred in providing Stores There was an increase of 1,713*l.* under payments for lighterage, &c., and a decrease of 12,682*l.* in respect of packing charges not transferred to final heads.
8	The demands were greater than was indicated in the forecasts received from India.
9	The Budget represented one year's interest at 3·3269 per cent. (the rate adopted in the Account for 1917–18) on 59,262,948*l.* (56,159,548*l.*, the total expenditure to 31st March 1918, + 603,400*l.*, the Revised Estimate for 1918–19, + 2,500,000*l.*, moiety of the Budget for 1919–20). The Account is one year's interest at 3·3345 per cent. (the ascertained rate for 1919–20) on 58,331,476*l.* (56,791,690*l.*, the total expenditure to 31st March 1919, + 1,539,786*l.*, moiety of the actual expenditure during 1919–20).
10	Due to the renewal of Debentures at a higher rate of interest than was estimated.
11	There was a decrease of 6,705*l.* owing to the discharge of Debentures. On the other hand Debentures were renewed at a higher rate of interest than was estimated.
12	There was a decrease of 8,415*l.* owing to the discharge of Debentures. On the other hand Debentures were renewed at a higher rate of interest than was estimated.
13	Due to the discharge of Debentures which it was estimated would have been renewed.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1919-20.				
	Budget, March 1919.	Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	17,427,400	17,740,568			
IRRIGATION:					
MAJOR WORKS:					
Interest on Debt: Interest on Capital Outlay not charged to Revenue	124,600	125,098	498	—	1
Stores for India	—	16	16	—	
MINOR WORKS: Stores for India	—	38	38	—	
OTHER PUBLIC WORKS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Furlough Pay and Allowances of Officers in the Public Works Department	52,000	108,690	56,690	—	2
Sundry items	6,300	3,993	—	2,307	3
Stores for India	5,400	9,257	3,857	—	4
MILITARY SERVICES:					
ARMY—EFFECTIVE:					
Payment to the War Office in respect of British Forces serving in India	911,700	911,700	—	—	
Payment to the War Office in respect of savings due to the War, under Minor Heads of Military Expenditure in England	19,300	19,300	—	—	
Furlough Allowances and Pay during voyage of British Forces serving in India	50,000	301,366	251,366	—	5
Furlough Allowances of Officers of the Indian Service	250,000	568,387	318,387	—	6
Indian Troop Service	310,000	338,203	28,203	—	7
Passage of Officers and others not charged to Indian Troop Service	500	500	—	—	
Purchase of Horses	11,300	4,431	—	6,869	8
Miscellaneous	32,000	50,011	18,011	—	9
Stores for India:					
Clothing	110,000	110,000	—	—	
Ordnance and Miscellaneous	429,400	636,665	207,265	—	10
North-West Frontier	—	187,446	187,446	—	11
Medical	183,000	114,912	—	68,088	12
Military Farms	39,700	36,471	—	3,229	13
Supply and Transport	83,000	83,000	—	—	
Mechanical Transport	160,000	195,851	35,851	—	14
Remount	3,200	3,200	—	—	
Aviation	200,000	1,761	—	198,239	15
ARMY—NON-EFFECTIVE:					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,941,100	1,441,073	—	500,027	16
Pay of Non-effective Colonels of Royal Artillery	4,000	562	—	3,438	17
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,130,000	1,219,067	89,067	—	18
Miscellaneous Pensions, &c.	153,000	183,000	30,000	—	19
Indian Military Service Family Pensions	135,000	139,458	4,458	—	20
MARINE—EFFECTIVE:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas	100,000	100,000	—	—	
Royal Indian Marine Furlough Pay	8,000	30,469	22,469	—	21
Sundry items	300	265	—	35	
Stores for India	678,800	729,896	51,096	—	22
MARINE—NON-EFFECTIVE:					
Royal Indian Marine Retired Pay	27,000	27,704	704	—	
Indian Navy Retired Pay	1,500	1,321	—	179	
MILITARY WORKS:					
Stores for India	43,000	117,609	74,609	—	23
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forwd)	£ 24,630,500	25,541,288			

of the Home Treasury of the Government of *India*, for the Year 1919–20—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget represented one year's interest at 3·3269 per cent. (the rate adopted in the Account for 1917–18) on 3,745,359*l*. (3,739,909*l*., the total expenditure to 31st March 1918, + 1,200*l*., the Revised Estimate for 1918–19, + 4,250*l*., moiety of the Budget for 1919–20). The Account is one year's interest at 3·3345 per cent. (the ascertained rate for 1919–20) on 3,751,632*l*. (3,741,122*l*., the total expenditure to 31st March 1919, + 10,510*l*., moiety of the actual expenditure during 1919–20).
2	Due to the payments on account of extended privilege leave and the rise in exchange.
3	Large expenditure in connection with the passages of engineers provided for in the Budget did not fall within the year. On the other hand, expenditure was incurred in respect of advances of pay to engineers and allowances of Officers on special duty for which provision had not been made.
4	The demands were greater than was indicated in the forecasts received from India.
5	The Account includes 137,838*l*. for Voyage Pay, for which no provision was made in the Budget. There was also a large increase under Furlough Pay, mainly owing to the number of Officers on leave being greater than was expected.
6	More Officers were on leave than was expected when the Budget was prepared. Increases have also occurred in respect of Officers on commuted furlough, and also the rise in exchange.
7	The Budget represented a payment to the War Office on account of the estimated saving in transport charges owing to the war. A payment of 334,145*l*. was, however, made, which included arrears from 1914–15 to 1917–18 inclusive. The Account also includes some charges of the Indian Transport Department at the Admiralty.
8	Mainly owing to the expenditure for the purchase of donkeys provided for in the Budget not having been incurred.
9	The Account includes expenditure in connection with temporary nurses and 4,562*l*. in respect of the Army in India Committee, for which no provision had been made in the Budget.
10	The demands were greater than was indicated in the forecasts received from India.
11	No forecast was received from India. The Account represents payments in respect of indents received during the year.
12	Due to the postponement of payments to 1920–21.
13	The demands were less than was indicated in the forecasts received from India, and payments were also postponed to 1920-21.
14	The demands were greater than was indicated in the forecasts received from India, and payments were also made which were expected to fall in 1918–19.
15	Partly due to the postponement of payments to 1920–21, but mainly due to the demands from India on this Office being less than was expected. The decrease, however, has probably been more than covered by payments included in the Remittance Account under "Stores supplied by the War Office on direct demands from India" and "Aviation."
16	The Budget included 500,000*l*. in respect of additional pensionary charges of British Troops which was withheld pending final decision with regard to further War contribution.
17	Due to delay in the preparation of Accounts by the Army Agents.
18	Due to the retirement in the year of a larger number of Officers than was expected, and to the payment of temporary invalid and disablement pensions.
19	Mainly due to the grant to widows of alternative pensions.
20	The payments on this Account increased more rapidly than was expected.
21	More Officers were on leave than was expected when the Budget was prepared. Increases also occurred owing to the payment of war bonuses and gratuities.
22	Due to increase in prices.
23	Mainly due to demands being greater than was indicated in the forecasts received from India.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1919–20. Budget, March 1919.	1919–20. Account.	Increase.	Decrease.	
	£	£	£	£	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	24,630,500	25,541,288			
EXPENDITURE NOT CHARGED TO REVENUE.					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:					
STATE RAILWAYS:					
Stores for India:					
Eastern Bengal Railway	1,039,700	957,610	—	82,090	1
Ditto Sara Bridge	—	1,209	1,209	—	2
North-Western Railway	3,585,000	1,753,726	—	1,831,274	3
Oude and Rohilkund Railway	516,000	347,885	—	168,115	4
Aden Railway	1,100	—	—	1,100	5
Reserve of Wagons	2,153,700	—	—	2,153,700	6
Other Payments	15,000	19,142	4,142	—	7
IRRIGATION WORKS:					
Stores for India	8,500	21,020	12,520	—	8
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:					
Stores for India	65,000	16,913	—	48,087	9
Miscellaneous expenditure	8,300	297	—	8,003	10
	7,392,300	3,117,802			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.					
FOR DISCHARGE OF DEBENTURES	3,576,400	453,000	—	3,123,400	11
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &C.	3,272,000	3,489,894	217,894	—	12
	6,848,400	3,942,894			
DEBT.					
PERMANENT DEBT DISCHARGED:					
Liability for British Government 5 per cent. War Loan (1929-47)	8,900,000	8,796,000	—	104,000	13
Carried forward	£ 47,771,200	41,397,984			

of the Home Treasury of the Government of *India*, for the Year 1919–20—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

1 Due to the postponement of payments to 1920–21. The Account includes payments for 900 American wagons allotted from the Reserve of Wagons, for which separate provision was made in the Budget.
2 Mainly due to the payment for bridgework supplied in 1914 by a Luxemburg firm.
3, 4 Due to the postponement of payments to 1920–21.
5 No indent for Stores for this Railway has been received from India.
6 The payments for American wagons were appropriated between the Eastern Bengal State Railway, the East Indian Railway, and the Bengal-Nagpur Railway, according to the number of wagons allotted to each line, as specified in the Telegram from the Viceroy, dated 29th January 1920.
7 The increase occurred mainly under inspection charges.

8 The demands were greater than was indicated in the forecasts received from India.

9 Due to cancellations in demands.
10 The Budget provided 6,300*l*. for payments to Delhi Architects as per Telegram from Viceroy dated the 11th September 1918, and 2,000*l*. in respect of outlay on furniture, &c., by the Delhi Advisory Committee. The Account represents miscellaneous expenditure in connection with the appointment of artisans.

11 *See* Explanation on the Receipt side.
12 The Budget was framed in accordance with a Telegram from the Viceroy dated the 8th March 1919. The Account includes payments for 1,660 American wagons allotted to the Bengal-Nagpur Railway Company from the Reserve of Wagons, provision for which was made in the Budget under "State Railways."

13 The Budget was based on the Telegram from the Viceroy dated the 24th February 1919. The payments to His M[illegible] Exchequer were made in accordance with successive Telegrams from the Viceroy.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

	1919-20. Budget, March 1919.	1919-20. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	47,771,200	41,397,984			
DEPOSITS AND ADVANCES.					
ADVANCES REPAYABLE:					
Recoverable from the War Office:					
Expenditure in England in connection with					
Expeditionary Forces and other War Services	400,000	1,889,719	1,489,719	—	1
Stores supplied on contracts transferred to the War Office	—	2,357	2,357	—	2
Recoverable from the Imperial Government:					
Expenditure in England in connection with					
Pay of Second Lieutenants on appointment to the Indian Army	9,000	3,104	—	5,896	3
Pay of Indian Officers lent for duty under the Ministry of Munitions	1,500	1,001	—	499	4
Pay of Indian Officers lent for duty under the Admiralty	1,000	109	—	891	5
War Stores Suspense Account	—	388,915	388,915	—	6
Indian Contingent at the Peace Celebrations	—	5,778	5,778	—	7
Moiety of Expenditure in England in connection with					
South Persia Military Police	—	4,705	4,705	—	8
Lighting and buoying the Persian Gulf	—	2,467	2,467	—	9
Persian Gulf Radio Offices	—	609	609	—	10
Advances for the purposes of the Persian Government	674,600	962,496	287,896	—	11
Expenditure consequent on disturbances in Persia	—	4,750	4,750	—	12
Expenditure in connection with the Indian Soldiers' Fund	500	157	—	343	
Miscellaneous	—	3,244	3,244	—	13
GOLD STANDARD RESERVE:					
Investments in British Government Securities	39,303,800	42,099,041	2,795,241	—	14
PAPER CURRENCY RESERVE:					
Investments in British Treasury Bills	108,295,100	152,280,651	43,985,551	—	15
Transfer to Home Treasury Balances (*see* Remittance Account *per contra*)	—	10,149,089	10,149,089	—	16
PAPER CURRENCY RESERVE: CONSOLS DEPRECIATION FUND:					
Investments in British Treasury Bills	274,900	48,251	—	226,649	17
SPECIAL RESERVE:					
Re-investment of British Treasury Bills maturing	—	5,117,288	5,117,288	—	18
MISCELLANEOUS DEPOSITS:					
Enemy Ships employed under the control of the India Office	156,700	424,877	268,177	—	19
Indian Military Widows' and Orphans' Fund	—	176	176	—	
War 1914:					
Burma War Fund:					
Grant to Officers' Families' Fund, &c.	—	108,504	108,504	—	20
Investment in Securities	349,400	289,448	—	59,952	21
Sundry items	2,000	—	—	2,000	22
Ottoman Public Debt Deposit: Investment in British Treasury Bills and Exchequer Bonds	1,400	63,823	62,423	—	23
Passages of Indian Students	1,000	774	—	226	
	100	3,025	2,925	—	24

of the Home Treasury of the Government of *India*, for the Year 1919-20—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	*See* Explanations on the Receipt side.
2	
3	The expenditure on these accounts proved to be less than appeared probable when the Budget was prepared.
4	
5	
6	The Account represents the cost of War Stores, paid for under Contracts running at the date of the Armistice, which were taken into store with a view to disposal in this country instead of being shipped to India.
7	Exceptional transaction for which no provision could be made in the Budget.
8	No expenditure on these accounts appeared probable when the Budget was prepared.
9	
10	
12	
11	The expenditure on this account was very problematical when the Budget was prepared.
13	The Account represents advances of an exceptional character.
14	A sum of 6,000,000*l*., which it was estimated would remain at short notice throughout the year, was invested in Treasury Bills. On the other hand, there was a decrease in sums available for investment. (*See* Explanation on the Receipt side.)
15	Mainly due to the investment in three months', instead of six months', British Treasury Bills.
16	*See* Explanation No. 32 on the Receipt side under "Remittance Account."
17	*See* Explanation on the Receipt side.
18	No provision was made in the Budget for the re-investment of the cost of the Exchequer Bonds maturing or realised during the year. The Account represents the re-investment in six months' British Treasury Bills which were realised before maturity and the proceeds appropriated as required for the assistance of the Home Treasury Balances.
19	Due to the changed conditions of the employment of the ships owing to the termination of the War.
20	Mainly due to a grant, by a transfer of securities, to the Officers' Families' Fund.
21	
22	The deposits proved to be unconnected with the War, and the refunds have therefore been shown as miscellaneous in the Account.
23	Due to the re-investment in three months' British Treasury Bills of the proceeds of Exchequer Bonds maturing in the year.
24	*See* Note No. 22.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1919–20. Budget, March 1919.	1919–20. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	197,242,200	255,252,342			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Expenditure to be brought to charge in India in connection with Expeditionary Forces and other War Services	750,000	36,275	—	713,725	1
Purchase of mules	—	159,795	159,795	—	2
Stores shipped to India under War Indents	700,000	2,570,203	1,870,203	—	3
Stores supplied by the War Office on direct demands from India	200,000	1,734,573	1,534,573	—	4
Stores shipped to India under Ordnance Factory Indents (Ordinary)	100,000	420,174	320,174	—	5
Stores supplied in connection with munitions	—	104,959	104,959	—	6
Expenditure in connection with the extension of Ordnance Factories in India	—	6,000	6,000	—	7
Miscellaneous charges on Stores (War)	2,000	1,434	—	566	
Purchase of Ford cars	250,000	79,661	—	170,339	8
Aviation Stores	—	29,547	29,547	—	9
Payments to Public Departments on account of					
Aircraft and tanks presented by an Indian Prince	—	50,000	50,000	—	10
Additional Troops lent for service at Hong Kong in 1912	—	4,297	4,297	—	11
Indian Force in North China	—	431	431	—	12
Australian transports	—	18,910	18,910	—	13
Wheat shipped from Australia	1,300,000	2,584,749	1,284,749	—	14
Wool shipped from Australia for the Cawnpore Woollen Mills	11,000	11,061	61	—	
Horses shipped from Australia and mules from China	—	163,357	163,357	—	15
Postal and Money Order transactions	—	281,327	281,327	—	16
Allotments of British Soldiers (including Territorials) and other transactions to be brought to charge or recovered in India	458,000	405,953	—	52,047	17
Family Remittances and Allotments of British and Indian Services, including Allotments of pay, &c., of Officers with Expeditionary Forces	610,000	801,813	191,813	—	18
Remittances for payment by War Office	24,700	65,164	40,464	—	19
Remittances: Indo-European Telegraph	4,000	634	—	3,366	20
Effects of deceased soldiers	5,000	10,001	5,001	—	21
Remittances by British Troops for deposit in the Post Office Savings Bank	5,300	14,013	8,713	—	22
Remittances by Administrators-General	65,000	142,020	77,020	—	23
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	198,800	149,387	—	49,413	24
Bombay Baroda and Central India Railway Company: Ditto	1,039,400	756,930	—	282,470	25
East Indian Railway Company:					
Advances for purchase of Stores, &c.	1,795,600	3,034,019	1,238,419	—	26
Rental paid to South Behar Railway Company	30,000	30,000	—	—	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	3,369,900	1,185,092	—	2,184,808	27
South Indian Railway Company:					
For discharge of Debentures	510,000	115,000	—	395,000	28
Advances for purchase of Stores, &c.	1,042,800	392,086	—	650,714	29
Rohilkund and Kumaon Railway Company:					
Interest on 4 per cent. Debenture Stock allocated to State Works	18,600	18,590	—	10	
Stores chargeable to Provincial and Local Funds, and to Native States	162,700	353,408	190,708	—	30
Nickel, &c., for coinage purposes	10,000	597,268	587,268	—	31
National Health Insurance	48,000	44,000	—	4,000	32
Enemy Ships employed under the control of the Director of the Royal Indian Marine	—	26,994	26,994	—	33
Expenditure in connection with s.s. "Golconda" engaged for the repatriation of enemy aliens	—	1,450	1,450	—	34
Expenditure in connection with s.s. "Loyalty"	—	3,020	3,020	—	35
Charges on sovereigns shipped to India from Australia in exchange for bullion	—	8,301	8,301	—	36
Purchase of Java quinine	40,000	150,682	110,682	—	37
Purchase of Java molasses	—	23,328	23,328	—	38
Payments on account of the Liquidators of Hostile Firms in India	2,300,000	484,201	—	1,815,799	39
Miscellaneous payments to be brought to charge or recovered in India	826,500	559,211	—	267,289	40
Purchase of Silver	12,000,000	7,006,359	—	4,993,641	41
Purchase of gold	—	27,671,149	27,671,149	—	42
Payment to the Bank of England for Treasury Notes shipped to Bombay	—	804,745	804,745	—	43
Payment to the Imperial Bank of Persia against Kran credits	—	1,159,493	1,159,493	—	44
Payments in respect of Reverse Telegraphic Transfers	—	23,935,000	23,935,000	—	45
Payment to the Bank of England against gold received in India	—	82,391	82,391	—	46
	27,877,300	78,288,455			
TOTAL DISBURSEMENTS £	225,119,500	333,540,797			

India Office,
18th August 1920.

of the Home Treasury of the Government of *India*, for the Year 1919–20—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Due to delay in the presentation by the Ministry of Shipping of claims for freight.
2	The Account mainly represents the cost of conveyance to India of mules in 1916, and the purchase and conveyance of mules and jacks during 1917 and 1918.
3	The demands were greater than was indicated in the forecasts received from India, and payments were also made which were expected to fall in 1918–19.
5	
4	The claims by the War Office proved to be much greater than appeared probable when the Budget was prepared.
6	Due to payments which were expected to fall in 1918–19.
7	The Account represents miscellaneous charges incurred.
8	Due to the postponement of payments to 1920–21.
9	*See* Note No. 15, under "Military Services—Aviation."
10	Exceptional transaction for which no provision could be made in the Budget.
11	The Account represents sundry adjustments in respect of recoveries from the War Office in previous years, which were due to other services but were credited under this head.
12	The Account represents a refund to the War Office in respect of charges on Indian account during 1918–19.
13	The Account represents adjustments of amount received in previous years.
14	Due to payments which were expected to fall in March 1919.
15	Exceptional transaction for which no provision could be made in the Budget.
16	Owing to the demand for remittances to this country consequent on the rise in exchange, the transactions resulted in a net payment instead of a net receipt.
17	There was a large decrease in the allotments of British soldiers owing to the cessation of compulsory stoppages. On the other hand an increase occurred under Miscellaneous Remittances for payment to the War Office on account of soldiers with the Forces, and there were exceptional transactions which could not be foreseen when the Budget was prepared.
18	Mainly due to the continuance of the Allotments of Officers from Mesopotamia who were detained in India, owing to disturbances in that country, when en route for home.
19	The payments of balances due in respect of invalided or deceased soldiers were more than was expected.
21	
20	Owing to the rate of exchange. Remittances through Banks were more favourable to remitters than Bills drawn on this Office.
22	The Budget, based on the experience of previous years, proved to be too low.
23	
24	The decrease mainly represents expenditure which is now expected to fall in 1920–21.
25	
27	
29	
26	Mainly due to an allotment of 2,500 American wagons from the Reserve of Wagons, provision for which was made in the Budget under "State Railways."
28	Of the debentures maturing during the year, 395,000*l*. were renewed and the remainder discharged.
30	The demands were greater than was indicated in the forecast received from India.
31	
32	The requirements from India were less than seemed probable when the Budget was prepared.
33	Mainly due to the payment of 26,927*l*. to the Oversea Prize Disposal Committee in respect of the net earnings of Prize Steamers.
34	The Account represents the balance of the hire of the vessel.
35	The Account mainly represents payment in arrear for coal, in respect of which no Estimate could be framed.
36	Exceptional transactions for which no provision could be made in the Budget.
38	
37	The Budget, which was based on information received from India, proved to be too low.
39	The Budget was framed in accordance with the telegram from the Viceroy dated the 15th February 1919.
40	There was a decrease of 320,000*l*. in the Telegraphic Transfers drawn by His Majesty's Minister at Tehran, but, on the other hand, the provision in the Budget for exceptional expenditure proved much too low.
41	The Budget provided 2,000,000*l*. for purchases in America under the Pittman Act, and 10,000,000*l*. for other purchases. The Account represents 2,397,332*l*. for purchases in America, and 4,609,027*l*. for other purchases.
42	Exceptional transactions for which no provision could be made in the Budget.
43	
44	
45	
46	

R. G. JAQUET,
Accountant-General.

No. 7.—GENERAL ACCOUNT (Estimated) of the RECEIPTS AND DISBURSEMENTS in England of the

	Secretary of State.	High Commissioner.	Total.
RECEIPTS.	£	£	£
REVENUE:			
Interest	1,452,343	—	1,452,343
Posts and Telegraphs	8,636	—	8,636
Mint	145	—	145
Medical	146	—	146
Scientific and Miscellaneous Departments	2,241	—	2,241
Superannuation Allowances and Pensions: Receipts in aid	40,759	172	40,931
Miscellaneous	632,037	4,492	636,529
Railway Revenue Account	262,647	—	262,647
Military Services:			
Army—Effective	310,609	930	311,539
Army—Non-Effective	49,342	—	49,342
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	2,758,905	5,594	2,764,499
DEBT, DEPOSITS AND ADVANCES:			
Repayment of Advances	2,028,603	215,563	2,244,166
Gold Standard Reserve	118,690,885	—	118,690,885
Paper Currency Reserve	105,867,311	—	105,867,311
Do. Consols Depreciation Fund	352,019	—	352,019
Miscellaneous Deposits	1,009,692	686,031	1,695,723
REMITTANCES:			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Receipts from the Imperial Exchequer	59,290,930	—	59,290,930
Remittances through the Paper Currency Reserve	36,501,479	—	36,501,479
Other remittance transactions	2,356,097	44,856	2,400,953
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	—	9,956,205	9,956,205
TOTAL RECEIPTS	328,855,921	10,908,249	339,764,170
OPENING BALANCE, 1ST APRIL 1920	11,997,393	—	11,997,393
£	340,853,314	10,908,249	351,761,563

INDIA OFFICE,
26th April 1921.

Government of *India*, from 1st April 1920 to 31st March 1921.

DISBURSEMENTS.	Secretary of State.	High Commissioner.	Total.
	£	£	£
EXPENDITURE:			
Land Revenue	3,041	3	3,044
Opium	3,633	— 2,413	1,220
Salt	2,107	1,977	4,084
Stamps	169,313	200,033	369,346
Excise	578	202	780
Customs	827	361	1,188
Income Tax	1,348	—	1,348
Forest	74,962	19,805	94,767
Interest on Debt	3,335,656	—	3,335,656
Posts and Telegraphs	312,664	570,199	882,863
Mint	35,599	29,041	64,640
General Administration	805,597	299,368	1,104,965
Law and Justice	1,092	1,173	2,265
Police	5,480	64	5,544
Ports and Pilotage	173	—	173
Education	11,963	10,041	22,004
Ecclesiastical	290	—	290
Medical	18,849	11,776	30,625
Sanitation	1,339	941	2,280
Political	30,819	7,883	38,702
Agriculture	5,709	340	6,049
Scientific and Miscellaneous Departments	56,120	48,773	104,893
Territorial and Political Pensions	10,703	—	10,703
Civil Furlough and Absentee Allowances	1,007,961	—	1,007,961
Superannuation Allowances and Pensions	2,079,563	157	2,079,720
Stationery and Printing	104,927	180,966	285,893
Miscellaneous	75,479	5,982	81,461
Famine Relief and Insurance	1,590	8,044	9,634
Railway Revenue Account	9,657,032	—	9,657,032
Irrigation	126,006	1,240	127,246
Other Public Works	9,421	2,254	11,675
Military Services:			
Army—Effective	4,997,510	2,732,403	7,729,913
Army—Non-Effective	3,181,826	—	3,181,826
Marine	336,153	232,098	568,251
Military Works	67,265	60,091	127,356
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	26,532,595	4,422,802	30,955,397
CAPITAL EXPENDITURE CHARGED TO REVENUE:			
Construction of State Railways	15,493,588	2,088,689	17,582,277
State Railways: Discharge of Debentures	492,000	—	492,000
Construction of Irrigation Works	9,145	5,892	15,037
Initial Expenditure on the New Capital at Delhi	57,422	148,224	205,646
DEBT, DEPOSITS AND ADVANCES:			
Advances Repayable	3,018,511	257,011	3,275,522
Gold Standard Reserve	118,686,553	—	118,686,553
Paper Currency Reserve	105,867,311	—	105,867,311
Do. Consols Depreciation Fund	352,186	—	352,186
Miscellaneous Deposits	534,339	284,458	818,797
REMITTANCES:			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Payments to the Imperial Exchequer	9,711,718	—	9,711,718
Bills and Telegraphic Transfers on London	31,777,000	—	31,777,000
Purchase of Gold and Silver	6,796,058	—	6,796,058
Other remittance transactions	4,415,212	3,584,495	7,999,707
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	9,956,205	—	9,956,205
TOTAL DISBURSEMENTS	333,699,843	10,791,571	344,491,414
CLOSING BALANCE, 31ST MARCH 1921	7,153,471	116,678	7,270,149
£	340,853,314	10,908,249	351,761,563

R. G. JAQUET,
Accountant-General.

*No. 8.—Estimated Account of the Receipts and Disbursements of the Secretary

RECEIPTS.

REVENUE.

	£	£
INTEREST:		
Interest realised from investment of Cash Balance, &c.	210,311	
Paper Currency Reserve Investment: Interest and Discount	1,242,032	
		1,452,343
POSTS AND TELEGRAPHS:		
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Message Revenue	8,486	
Contribution by His Majesty's Treasury in respect of The maintenance of the Arabistan Line	150	
		8,636
MINT: Miscellaneous		145
MEDICAL:		
Pensions, &c., of Lunatics appropriated to their maintenance		146
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:		
Sale proceeds of books, maps, &c.		2,241
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Widows' Funds of the Home Establishment of the East India Company (Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	7,139	
Contributions towards Annuities of members of the Indian Civil Service	31	
Subscriptions in respect of the Indian Civil and Military Funds	10,463	
Contribution towards Pensions of Civil Officers from India lent for Imperial Service	631	
Subscriptions towards Indian Civil Service Family Pensions	21,957	
Family Subscriptions of non-European members of the Indian Civil Service	538	
		40,759
Carried forward	£	1,504,270

* This is an Account subject to audit and to the final adjustment of the accounts of sub-accountants.

OF STATE in COUNCIL of *India*, from 1st April 1920 to 31st March 1921.

EXPENDITURE. DISBURSEMENTS.

	£	£
LAND REVENUE:		
Law Charges in connection with Appeals from India	2,836	
Stores for India	205	
		3,041
OPIUM:		
Sundry Items	22	
Stores for India	3,611	
		3,633
SALT:		
Sundry Items	127	
Stores for India	1,980	
		2,107
STAMPS: Stores for India		169,313
EXCISE:		
Sundry Items	209	
Stores for India	369	
		578
CUSTOMS:		
Sundry Items	806	
Stores for India	21	
		827
INCOME TAX: Sundry Items		1,348
FOREST:		
Empire Timber Exhibition	9,490	
Expenses in connection with Probationers for the Department, &c.	54,714	
Stores for India	10,758	
		74,962
INTEREST ON DEBT:		
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE	5,579,038	
Deduct:—Chargeable to (£)		
State Railways—Interest on Debt (3,688,117)		
State Railways—Interest chargeable against Companies on Advances (81,250)		
Irrigation: Major Works—Interest on Debt (125,861)		
	3,895,228	
	1,683,810	
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised	87,945	
LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47):—		
Interest	1,063,901	
Sinking Fund	500,000	
		3,335,656
POSTS AND TELEGRAPHS:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Absentee Allowances and contingent expenses (27,361)		
Stores for India (394,048)		
	421,409	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Payments in respect of Revenue (*141,583*)		
Other Payments (32,838)		
	108,745	
		312,664
MINT:		
Sundry Items	334	
Stores for India	35,265	
		35,599
GENERAL ADMINISTRATION:		
Home Establishment, &c.	463,516	
Payments on account of Administration in India	24,827	
	488,343	
Stores for India	317,254	
		805,597
LAW AND JUSTICE:		
Sundry Items	402	
Stores for India	690	
		1,092
POLICE:		
Passage of Officers on appointment, &c.	5,375	
Stores for India	105	
		5,480
PORTS AND PILOTAGE: Sundry Items		173
EDUCATION: Allowances to Government Scholars, &c.		11,963
ECCLESIASTICAL: Passage of Chaplains on appointment		290
MEDICAL:		
Maintenance of Lunatics	350	
Sundry Items	1,546	
	1,896	
Stores for India	16,953	
		18,849
SANITATION:		
Grants for Medical Research, &c.	1,241	
Stores for India	98	
		1,339
POLITICAL:		
Sundry Items	29,536	
Stores for India	1,283	
		30,819
AGRICULTURE:		
Sundry Items	5,518	
Stores for India	191	
		5,709
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:		
Sundry Items	15,266	
Stores for India	40,854	
		56,120
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	9,771	
Members of the Bengal Nizamut Family	932	
		10,703
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		1,007,961
Carried forward		£ 5,895,823

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary

RECEIPTS—*continued.*

	£
Brought forward	1,504,270

Revenue—*continued.*

MISCELLANEOUS:

	£	£
Profit on sale of Wheat	533,763	
Contribution by His Majesty's Treasury in respect of the administrative expenses of the India Office	72,000	
Receipt on account of Diplomatic and Consular Establishments in Persia; and sundry items	26,274	
		632,037

RAILWAY REVENUE ACCOUNT:

	£	£	£
STATE RAILWAYS:			
East Indian Railway: Rent of premises occupied by the Company	230		
Bengal-Nagpur Railway: Dividends on Government holding	377		
	607		
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway)	48,000		
		48,607	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	8,173		
Southern Punjab Railway: Ditto	205,867		
		214,040	
			262,647

Carried forward £ 2,398,954

of State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued.*

DISBURSEMENTS—*continued.*

		£
	Brought forward	5,895,823

Expenditure—*continued.*

SUPERANNUATION ALLOWANCES AND PENSIONS:			
General	£ 730,096		
Indian Civil Service Annuities	574,563		
Pensions and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	721,362		
Indian Civil Service Family Pensions	53,542		
			2,079,563
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c.	27,008		
Stores for India	77,919		
			104,927
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations	28,787		
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	28,864		
Miscellaneous Charges connected with the supply of Stores to India	17,828		
			75,479
FAMINE RELIEF AND INSURANCE:			
Construction of Protective Irrigation Works: Stores for India			1,590
RAILWAY REVENUE ACCOUNT:			
State Railways—Interest on Debt:	£		
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	312,900		
Eastern Bengal Railway (including Bengal Central Railway)	42,033		
Great Indian Peninsula Railway	205,954		
Indian Midland Railway	18,365		
Madras Railway	31,315		
Madras and Southern Mahratta Railway	64,816		
Oude and Rohilkund Railway	317,062		
Scinde Punjab and Delhi Railway	101,776		
South Indian Railway	146,635		
Interest at 3·3388 per cent. on 61,763,978*l.*, taken as Capital Outlay in this Country to 31st March 1921 on State Railways	2,062,176		
	3,688,116		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	5,504		
		3,693,620	
State Railways—Annuities in purchase of Railways:			
East Indian Railway	1,112,515		
Eastern Bengal Railway	116,721		
Great Indian Peninsula Railway	1,268,511		
Madras Railway	488,378		
Scinde Punjab and Delhi Railway	371,271		
		3,357,396	
State Railways—Sinking Funds:			
East Indian Railway	160,305		
Eastern Bengal Railway	12,042		
Scinde Punjab and Delhi Railway	98,630		
		270,977	
State Railways—Interest chargeable against Companies on Advances:			
Great Indian Peninsula Railway		81,250	
State Railways—Interest on Capital deposited by Companies:			
Assam-Bengal Railway	86,516		
Bengal-Nagpur Railway	410,093		
Bombay Baroda and Central India Railway	95,000		
Burma Railways	112,500		
East Indian Railway	642,494		
Great Indian Peninsula Railway	199,750		
Madras and Southern Mahratta Railway	350,223		
Ditto (Mysore Railway)	48,000		
South Indian Railway	170,505		
		2,115,081	
State Railways—Miscellaneous:			
Furlough Pay and Allowances of Officers in the Railway Department	78,458		
East Indian Railway: Rental paid to the South Bihar Railway Company	30,000		
Miscellaneous Expenditure	30,250		
		138,708	
			9,657,032
	Carried forward	£	17,814,414

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary

RECEIPTS—*continued.*

	£
Brought forward - - -	2,398,954

Revenue—*continued.*

MILITARY SERVICES:

ARMY—EFFECTIVE:

	£	£
Contribution by the Imperial Government in respect of Cost of the Transport of Troops - - - - - - - -	130,000	
Military Charges for Aden - - - - -	100,000	230,000
Unserviceable Stores - - - - - - - - - -	79,043	
Miscellaneous - - - - - - - - -	1,566	80,609
		310,609

ARMY—NON-EFFECTIVE:

Subscriptions towards Indian Military Service Family Pensions - - - -	49,342	
		359,951

TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) - - £ 2,758,905

of State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

DISBURSEMENTS—*continued*.

	£
Brought forward	17,814,414

Expenditure—*continued*.

IRRIGATION:

MAJOR WORKS:

	£	£	£
Interest on Debt: Interest at 3·3388 per cent. on 3,769,660*l*. taken as Capital Outlay in this Country to 31st March 1921 on Irrigation		125,862	
Stores for India		144	
			126,006

OTHER PUBLIC WORKS:

CIVIL WORKS AND MISCELLANEOUS SERVICES:

Sundry Items		4,327	
Stores for India		5,094	
			9,421

MILITARY SERVICES:

	£	£	£
ARMY—EFFECTIVE:			
Payments to the War Office and Air Ministry in respect of British Forces serving in India		2,032,787	
Payment to the War Office in respect of savings, due to the War, under Minor Heads of Military Expenditure in England		19,300	
Furlough Allowances and Pay during voyage of British Forces serving in India		189,329	
Furlough Allowances of Officers of the Indian Service		747,172	
Indian Troop Service		904,315	
Passage of Officers and others not charged to Indian Troop Service		500	
Purchase of Horses		3,385	
Exchange concession in connection with the issue of sterling war gratuities granted to British officers and men present in India or Mesopotamia on 4th August 1919		200,000	
Cost of Libraries and technical equipment supplied to units by the War Office for educational training		20,314	
Indian Contingent at the Peace Celebrations		28,486	
National Unemployment Insurance		30,500	
Miscellaneous		74,464	
Stores for India:	£	4,250,552	
Clothing	55,000		
Ordnance and Miscellaneous	215,153		
North-West Frontier, 1919	217,070		
Medical	99,953		
Military Farms	28,005		
Supply and Transport	24,475		
Mechanical Transport	84,256		
Remount	1,046		
Stores taken to India with troops:		724,958	
Clothing	18,500		
Ordnance and Miscellaneous	3,500		
		22,000	
			4,997,510
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India		1,008,240	
Pay of Non-effective Colonels of Royal Artillery		564	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service		1,776,641	
Miscellaneous Pensions, &c.		209,251	
Indian Military Service Family Pensions		187,130	
			3,181,826
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas		100,000	
Royal Indian Marine Furlough Pay		34,022	
Sundry items		119	
		134,141	
Stores for India		163,860	
			298,001
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay		37,162	
Indian Navy Retired Pay		990	
			38,152
MILITARY WORKS:			
Stores for India			67,265
			8,582,754

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) :- £ 26,532,595

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	2,758,905

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:			
Repayment by the War Office of			
Expenditure in England in connection with	£		
Expeditionary Forces and other War Services	1,025,559		
Stores supplied on contracts transferred to the War Office	1,325		
		1,026,884	
Repayment by the Imperial Government of			
Expenditure in England in connection with			
Pay of Indian Officers lent for duty under the Admiralty		692	
Supplies from India for the Ministry of Munitions		480	
War Stores Suspense Account		1,276	
Moiety of Expenditure in England in connection with			
South Persia Mililtary Police		364	
Persian Gulf Radio Offices		609	
Advances to the Persian Government		33,494	
Portion of Investment in Indian Railway Debentures subsequently realised		954,651	
Miscellaneous		10,153	
			2,028,603
GOLD STANDARD RESERVE:			
British Securities realised or paid off		116,424,467	
Dividends on Investments, Discount on Treasury Bills, &c.		2,266,418	
			118,690,885
PAPER CURRENCY RESERVE:			
British Treasury Bills realised or paid off		105,014,916	
Proceeds of sale of 1,000,000*l.* Consols		455,000	
Transfers to adjust the loss on the sale of Consols:			
From Paper Currency Reserve: Consols Depreciation Fund (*see* per contra)		298,079	
From Paper Currency Reserve: Interest		99,316	
			105,867,311
PAPER CURRENCY RESERVE: CONSOLS DEPRECIATION FUND:			
British Securities realised or paid off		348,970	
Dividends on Investments, &c.		3,049	
			352,019
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the India Office		777,246	
Indian Military Widows' and Orphans' Fund		1,227	
Burma War Fund:			
Interest on investments	1,560		
Investment Account: Securities maturing	99,440		
		101,000	
Ottoman Public Debt Deposit:			
Interest on investments	1,996		
Investment Account: Securities maturing	126,004		
		128,000	
Mysore Debenture Stock Sinking Fund: Interest on investments		317	
Passages of Indian Students		164	
Miscellaneous		1,738	
			1,009,692
			227,948,510
Carried forward			£ 230,707,415

of State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

DISBURSEMENTS—*continued*.

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	26,532,595

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

	£	£	£
STATE RAILWAYS WORKED BY THE STATE:			
Stores for India		1,678,685	
Other Payments		18,057	
			1,696,742
	Discharge of Debentures.	Stores, Establishment Charges, &c., (Net).	
	£	£	
STATE RAILWAYS WORKED BY COMPANIES:			
Assam-Bengal Railway	125,000	460,848	
Bengal-Nagpur Railway	—	2,737,871	
Bengal and North-Western Railway	—	235,283	
Bombay Baroda and Central India Railway	—	1,172,403	
Burma Railways	—	280,687	
East Indian Railway	—	2,459,810	
Great Indian Peninsula Railway	—	3,919,033	
Madras and Southern Mahratta Railway	367,000	1,479,814	
Rohilkund and Kumaon Railway	—	48,413	
South Indian Railway	—	1,002,684	
	492,000	13,796,846	
			14,288,846
IRRIGATION WORKS: Stores for India			9,145
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:			
Stores for India		54,813	
Miscellaneous Payments		2,609	
			57,422
			16,052,155

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:

	£	£	£
Recoverable from the War Office:			
Expenditure in England in connection with			
Expeditionary Forces and other War Services	1,025,559		
Stores supplied on contracts transferred to the War Office	1,325		
		1,026,884	
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army		6,940	
Pay of Indian Officers lent for duty under the Admiralty		14	
War Stores Suspense Account		1,276	
Indian Contingent at the Peace Celebrations		14,222	
Moiety of Expenditure in England in connection with			
South Persia Military Police		364	
Lighting and buoying the Persian Gulf		4,370	
Persian Gulf Radio Offices		602	
Advances to the Persian Government		690,893	
Investment in Indian Railway Debentures		1,254,280	
Expenditure on behalf of the Civil Administration of Mesopotamia		5,465	
Miscellaneous		13,201	
			3,018,511
GOLD STANDARD RESERVE:			
Investments in British Securities			118,686,553
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills		69,365,832	
Transfer to Home Treasury Balances (*see* Remittance Account *per contra*)		36,501,479	
			105,867,311
PAPER CURRENCY RESERVE: CONSOLS DEPRECIATION FUND:			
Investments in British Securities		54,107	
Transfer to Paper Currency Reserve to adjust loss on sale of Consols (*see* per contra)		298,079	
			352,186
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the India Office		305,537	
Indian Military Widows' and Orphans' Fund		560	
Burma War Fund:			
Investment Account	98,397		
Sundry items	29		
		98,426	
Ottoman Public Debt Deposit: Investment Account		127,932	
Mysore Debenture Stock Sinking Fund: Investment Account		317	
Passages of Indian Students		214	
Miscellaneous		1,353	
			534,339
			228,458,900
Carried forward			£ 271,043,650

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary

RECEIPTS—*continued.*

	£
Brought forward	230,707,415

REMITTANCES.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
Advances by the War Office in respect of		
Expenditure in India in connection with		
Expeditionary Forces and other War Services	54,721,657	
Repayments by Public Departments in respect of		
Expenditure in India in connection with		
Admiralty Transports	1,399,965	
Additional Troops lent for service at Hong Kong in 1912	342	
Australian and New Zealand Personnel	15	
Supplies for the Ministry of Munitions	9,730	
Compensation to Wolfram producers	— *165*	
Moiety of Expenditure in India in connection with		
South Persia Military Police	684,011	
Lighting and buoying the Persian Gulf	4,000	
Persian Gulf Radio Offices	3,388	
Defence Works at Aden	330	
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	1,163,759	
Advances to the Treasury Chest Officer, Colombo	91,562	
Opium supplied to the Governments of Hong Kong, the Straits Settlements, and Siam	1,212,186	
Wool shipped from Australia for Cawnpore Woollen Mills	43,623	
Wheat shipped from Australia to India	104,794	
		59,439,197
Remittances from India by Administrators General		120,749
Sale of Opium in England		— *945*
Sale of Rice from Burma		1,780,000
Receipts on account of the Liquidators of Hostile Firms in India		11,774
Receipt from the National Bank of Egypt for Egyptian Currency coined at the Bombay Mint		995
Receipt for Currency returned from India to countries of issue		184,621
Enemy Ships employed under the control of the Director of the Royal Indian Marine		1,186
Transfer from Paper Currency Reserve (*see* Deposits and Advances *per contra*)		36,501,479
Miscellaneous receipts		109,450
		98,148,506
TOTAL RECEIPTS		328,855,921

BALANCE, 1st April 1920 (Home Treasury, 11,996,842*l.*; Gold Standard Reserve, 551*l.*) 11,997,393

£ 340,853,314

India Office,
26th April 1921.

of State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued.*

DISBURSEMENTS—*continued.*

	£
Brought forward	271,043,650

REMITTANCES.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£	£
Expenditure to be brought to charge in India in connection with			
Expeditionary Forces and other War Services		15,026	
Purchase of Mules		134	
Stores shipped to India under War Indents:—	£		
Clothing	248,201		
Ordnance and Miscellaneous	36,949		
Medical	6,170		
Mechanical Transport	63		
Marine	4		
		291,387	
Stores supplied by the War Office on direct demands from India		254,194	
			560,741
Stores shipped to India under Ordnance Factory Indents for 1920–21			163,884
Stores supplied in connection with Munitions			1,128
Expenditure in connection with the extension of Ordnance Factories in India			1,639
Miscellaneous Charges on Stores (War)			505
Purchase of Ford Cars			1,224
Aviation Stores			19,501
Payments to Public Departments in respect of			
Postal and Money Order transactions		9,315,008	
Indian Force in North China		92	
Funds supplied from India to East Africa		8,333	
Allotments of British Soldiers (including Territorials) in India		1,016	
Miscellaneous Remittances and other transactions to be brought to charge or recovered in India		295,845	
			9,620,294
Family Remittances and Allotments of British and Indian Services, including allotments of pay, &c., of Officers with Expeditionary Forces			137,173
Remittances for payment by the War Office		25,424	
Remittances: Indo-European Telegraph		8,131	
Effects of deceased soldiers and others		14,084	
Remittances by British Troops for deposit in the Post Office Savings Bank		10,218	
Remittances by Administrators-General		57,857	
Rohilkund and Kumaon Railway Company: Interest on Debenture Stock allocated to State Works		141,049	
East Indian Railway: Share of surplus profits		21,784	
Stores chargeable to Provincial and Local Funds, and to Native States		32,933	
Nickel, &c., for coinage purposes		221,006	
National Health Insurance		113,342	
Expenditure in connection with S.S. *Loyalty*		66,000	
Purchase of Java quinine		2,391	
Purchase of Java molasses		11,038	
Payments on account of the Liquidators of Hostile Firms in India		5,427	
Purchase of Silver		113,049	
Purchase of Gold		70,362	
Payment to the Imperial Bank of Persia against kran credits		6,725,696	
Telegraphic Transfers on London sold in India		1,755,243	
Miscellaneous payments to be brought to charge or recovered in India		31,777,000	
		1,079,722	
			52,699,988
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA			9,956,205
TOTAL DISBURSEMENTS			333,699,843
BALANCE, 31st March 1921 (Home Treasury, 7,148,588*l.*; Gold Standard Reserve, 4,883*l.*)			7,153,471
		£	340,853,314

R. G. JAQUET, *Accountant-General.*

*No. 9.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS.

REVENUE.	£	£
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions in respect of the India Office Provident Fund - - -	36	
Subscriptions towards Indian Civil Service Family Pensions - - -	136	
		172
MISCELLANEOUS:		
Miscellaneous receipts connected with the supply of Stores to India, and sundry items - -		4,492
MILITARY SERVICES:		
ARMY—EFFECTIVE:		
Unserviceable stores - - - - - - -		930
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) - -	£	5,594

* This is an Account subject to audit and to the final adjustment of the accounts of sub-accountants.

COMMISSIONER for *India*, from 1st October 1920 to 31st March 1921.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
LAND REVENUE: Stores for India			3
OPIUM: Stores for India			— 2,413
SALT: Stores for India			1,977
STAMPS: Stores for India			200,033
EXCISE: Stores for India			202
CUSTOMS: Stores for India			361
FOREST: Stores for India			19,805
POSTS AND TELEGRAPHS:			
Indian Postal and Telegraph Department: Stores for India		538,209	
Indo-European Telegraph Department: Stores for India		31,990	
			570,199
MINT:			
Stores for India		29,036	
Miscellaneous		5	
			29,041
GENERAL ADMINISTRATION:			
Home Establishment, &c.		131,386	
Payments on account of Indian Trade Commissioner		4,683	
Miscellaneous		1,845	
Stores for India		161,454	
			299,368
LAW AND JUSTICE:			
Stores for India		1,155	
Miscellaneous		18	
			1,173
POLICE: Stores for India			64
EDUCATION: Allowances to Government Scholars, &c.			10,041
MEDICAL:			
Stores for India		11,774	
Miscellaneous		2	
			11,776
SANITATION: Stores for India			941
POLITICAL: Stores for India			7,883
AGRICULTURE: Stores for India			340
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS: Stores for India			48,773
STATIONERY AND PRINTING:			
Stationery, Printing and Bookbinding for the High Commissioner's Office		595	
Stores for India		180,371	
			180,966
SUPERANNUATION ALLOWANCES AND PENSIONS			157
MISCELLANEOUS:			
Grant to the Funds of the Burma Society, &c.		401	
Miscellaneous Charges connected with the supply of Stores to India		5,581	
			5,982
FAMINE RELIEF AND INSURANCE:			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India			8,044
IRRIGATION:			
MAJOR WORKS: Stores for India			1,240
OTHER PUBLIC WORKS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES: Stores for India			2,254
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Miscellaneous:	£		
Army	225		
Ordnance	521		
		746	
Stores for India:			
Clothing	55,000		
Ordnance and Miscellaneous	1,175,696		
North-West Frontier, 1919	682,034		
Medical	230,108		
Military Farms	24,404		
Supply and Transport	61,525		
Remount	1,725		
Mechanical Transport	501,165		
		2,731,657	
			2,732,403
MARINE EFFECTIVE: Stores for India			232,098
MILITARY WORKS: Stores for India			60,091
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE			4,422,802

No. 9.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*cont.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	5,594

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:			
Freight Suspense Account:			
Amounts allocated as below and included in payments *per contra*:		£	£
To various Heads of Account charged to Revenue		63,069	
To State Railways		22,931	
To other Heads of Account		79,594	
			165,594
Stores, &c., chargeable to Mesopotamian Railways		49,969	
		215,563	
MISCELLANEOUS DEPOSITS:			
Enemy ships employed under the control of the High Commissioner for India		685,854	
Passages of Indian Students		177	
		686,031	
			901,594

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

Remittances from Administrators-General and Official Trustees in India	41,980	
Enemy ships employed under the control of the Director, Royal Indian Marine	1,496	
Miscellaneous receipts	1,380	
		44,856

REMITTANCE ACCOUNT BETWEEN SECRETARY OF STATE AND HIGH COMMISSIONER.

NET ADVANCE BY THE SECRETARY OF STATE IN COUNCIL OF INDIA	9,956,205
	£ 10,908,249

Office of High Commissioner for India,
London, S.W. 1,
26th April 1921.

COMMISSIONER for *India*, from 1st October 1920 to 31st March 1921—*continued*.

DISBURSEMENTS—*cont.*

	£	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)		4,422,802

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

STATE RAILWAYS:		
Eastern Bengal Railway: Stores for India	485,757	
North-Western Railway: Ditto	1,092,123	
Oude and Rohilkund Railway: Ditto	450,698	
Other Payments	9,936	
Aden Railways: Ditto	2,652	
Khyber Railway: Ditto	47,523	
	2,088,689	
IRRIGATION WORKS: Stores for India	5,892	
NEW CAPITAL AT DELHI:		
Stores for India	148,224	
		2,242,805

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:		
Freight Suspense Account	165,594	
Stores, &c., chargeable to Mesopotamian Railways	91,417	
	257,011	

	£		
MISCELLANEOUS DEPOSITS:			
Enemy ships employed under the control of the High Commissioner for India	284,416		
Passages of Indian Students	42		
		284,458	
			541,469

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

Expenditure to be brought to charge in India in connection with Stores supplied for War Purposes			
Clothing	172,705		
Ordnance and Miscellaneous	135,906		
Medical	8,764		
Military Farms	13		
Supply and Transport	408,277		
Remount	1,774		
Marine	5,358		
Mechanical Transport	29		
		732,826	
Stores supplied by the War Office on direct demands from India		1,354,210	
Stores supplied under Ordnance Factory Indents, 1916–20		285,469	
Stores supplied in connection with Munitions		13,539	
Miscellaneous charges on Stores (War)		3,065	
Extension of Ordnance Factories in India		1,035	
Purchase of Ford Cars		608	
Aviation: Stores		347,559	
Stores supplied for Military Purposes on direct demands from Aden		83	
		2,738,394	
Remittances from Administrators-General and Official Trustees in India		35,496	
Stores chargeable to Provincial and Local Funds, and to Native States		523,747	
Nickel, &c., for coinage purposes		6,275	
Miscellaneous payments to be brought to charge or recovered in India		32,753	
Bombay Back Bay Reclamation Scheme		247,787	
Enemy Ships employed under the control of the Director, Royal Indian Marine		43	
			3,584,495
TOTAL DISBURSEMENTS			£ 10,791,571
BALANCE 31ST MARCH 1921			116,678
			£ 10,908,249

The above expenditure has been incurred under the separate control of the Government of India, to whom the High Commissioner is responsible.

H. McD. ELLERCAMP,
Chief Accountant.

No. 10.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1920; the Debt and Interest created in the Year ended the 31st March 1921; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1920.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	89,633,205 19 6	3½	3,137,162 4 2
India 3 per Cent. Stock	65,109,188 8 7	3	1,953,275 13 1
India 2½ per Cent. Stock	11,684,986 6 10	2½	292,124 13 2
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Debt, and Annual Interest thereon, on 31st March 1920	171,338,146 14 11	—	5,588,296 8 2
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1920	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1920	171,338,146 14 11	—	8,945,943 11 6
DEBT CREATED IN THE YEAR 1920–21.	*Nil.*	—	*Nil.*
£	171,338,146 14 11		8,945,943 11 6
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Outstanding on the 1st April 1917	100,000,000 0 0	5	5,000,000 0 0
Outstanding on the 1st April 1920	21,278,012 13 2	5	1,063,900 12 8

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1921; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1920–21.			
Debt bearing Interest:	£ s. d.		£ s. d.
India Stock purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
3½ per Cent.	378,458 5 1	3½	13,246 0 9
3 per Cent.	280,721 1 3	3	8,421 12 7
2½ per Cent.	70,000 0 0	2½	1,750 0 0
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1921	729,179 6 4		23,417 13 4
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1921.*			
Debt bearing Interest:			
India 3½ per Cent. Stock	89,254,747 14 5	3½	3,123,916 3 5
India 3 per Cent. Stock	64,828,467 7 4	3	1,944,854 0 6
India 2½ per Cent. Stock	11,614,986 6 10	2½	290,374 13 2
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Debt, and Annual Interest thereon, on 31st March 1921	170,608,967 8 7	—	5,564,878 14 10
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1921	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1921	170,608,967 8 7	—	8,922,525 18 2
	171,338,146 14 11	—	8,945,943 11 6
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1917–20	78,721,987 6 10	5	3,936,099 7 4
Outstanding on the 31st March 1920	21,278,012 13 2	5	1,063,900 12 8
	100,000,000 0 0		5,000,000 0 0
Reduction during 1920–21	572,655 13 10	5	28,632 15 8
Outstanding on the 31st March 1921	20,705,356 19 4	5	1,035,267 17 0
£	21,278,012 13 2	5	1,063,900 12 8

* For Analysis, *see* pages 80 and 81.

No. 10.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1921.

	Capital of Debt.		Rate per Cent	Annual Interest on Debt; and Indian Railway Annuities.
Debt, exclusive of that incurred for Railways shown under heads below:	£ s. d.	£ s. d.		£ s. d.
Bearing Interest:				
India 3½ per Cent. Stock	48,130,793 13 7	- - -	3½	1,684,577 15 7
India 3 per Cent. Stock	25,844,625 8 10	- - -	3	775,338 15 3
India 2½ per Cent. Stock	11,083,984 10 8	- - -	2½	277,099 12 3
		*85,059,403 13 1	-	2,737,016 3 1
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 3½ per Cent. Stock	26,905,285 19 11	- - -	3½	941,685 0 2
India 3 per Cent. Stock	9,046,988 14 9	- - -	3	271,409 13 3
		35,952,274 14 8	-	1,213,094 13 5
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	7,526,082 9 1	- - -	3½	263,412 17 9
India 3 per Cent. Stock	‡—*608.516 9 10*	- - -	3	—*18,255 9 11*
India 2½ per Cent. Stock	†—*124,442 3 2*	- - -	2½	—*3,111 1 1*
East Indian Railway Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
		8,228,773 16 1	-	306,650 11 9
Annuity:				
Annuity terminating in 1953	- - -	- - -	-	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	-	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,419,188 10 7
Debt bearing Interest:				
India 3½ per Cent. Stock	411,079 18 1	- - -	3½	14,387 15 11
India 3 per Cent. Stock	‡—*63,352 9 1*	- - -	3	—*1,900 11 6*
India 2½ per Cent. Stock	†—*9,319 14 11*	- - -	2½	—*232 19 11*
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
		687,073 14 1	-	26,200 17 3
Annuity:				
Annuity terminating in 1957	- - -	- - -	-	116,850 14 9
				143,051 12 0
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	3,273,775 18 6	- - -	3½	114,582 3 2
India 3 per Cent. Stock	‡—*508,705 14 8*	- - -	3	—*15,261 3 5*
India 2½ per Cent. Stock	†— *71,579 7 2*	- - -	2½	— *1,789 9 8*
		2,693,490 16 8	-	97,531 10 1
Annuity:				
Annuity terminating in 1958	- - -	- - -	-	371,361 3 7
				468,892 13 8
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	§—*86,984 4 10*	- - -	3½	—*3,041 9 0*
India 3 per Cent. Stock	10,303,671 1 2	- - -	3	309,110 2 8
India 2½ per Cent. Stock	431,397 5 9	- - -	2½	10,784 18 8
		10,648,084 2 1	-	316,853 12 4
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6	- - -	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	- - -	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
		4,726,168 10 2	-	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8	- - -	3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
		5,964,666 9 8	-	205,954 9 11
Annuity:				
Annuity terminating in 1948	- - -	- - -	-	1,268,516 0 7
				1,474,470 10 6
Carried forward	£	153,959,935 16 6		7,919,200 2 2

* Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account and under Irrigation. *See* Account No. 8, pages 67 and 69.

† The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 2½ per Cent. Stock.

‡ The Sinking Funds to redeem Debt issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Brought forward	- - -	153,959,935 16 6		7,913,290 2 2
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,675,290 18 2	- - -	3½	58,635 3 8
India 3 per Cent. Stock	10,881,612 11 7	- - -	3	326,448 7 7
		12,556,903 9 9	--	385,083 11 3
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	- - -	894,711 12 2	3½	31,314 18 1
Annuity:				
Annuity terminating in 1956	- - -	- - -	--	488,381 5 7
				519,696 3 8
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent Stock	- - -	2,160,545 2 1	3	64,816 7 1
Debt incurred in respect of the Indian Midland Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	- - -	524,711 9 9	3½	18,364 13 1
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1921	£	170,608,967 8 7	--	8,922,525 18 2

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1920.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent. Stock	85,921,077 12 10	3,656,628 2 9
India 3 per Cent. Stock	63,645,593 0 11	1,448,595 7 8
India 2½ per Cent. Stock	11,430,937 5 3	224,049 1 7
£	160,997,607 19 0	5,329,272 12 0

BANK OF ENGLAND.

	£ s. d.	£ s. d.
Charge for Management for the year 1920:		
Sterling Debt:		
On 160,997,607*l.* 19*s.* 0*d.* India Stocks, at 300*l.* per million	48,299 5 8	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
		49,772 10 1
Rupee Debt:		
Rs. 6,51,54,293 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	133 4 6	
Conversion of Rs. 1,95,500 India 3 per Cent. Rupee Loan of 1896–97, at 500*l.* per ten million Rupees	9 15 6	
Charge for issue of New Coupon Sheets on account of the 3½ per Cent. Rupee Loan of 1854–55	150 0 0	
		8,293 0 0
		58,065 10 1

BANK OF IRELAND.

Charge for Management for the Year 1920:		
On 5,329,272*l.* 12*s.* 0*d.* India Stocks, at 360*l.* per million		1,918 10 8
	£	59,984 0 9

R. G. JAQUET,
Accountant-General.

No. 11.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1920 and 31st March 1921 (*see* the Government of India Act, Sec. 26).

SALARIES.

Permanent Under Secretary of State. Salary £3,000. In lieu of £2,000.

Deputy Under Secretary of State. Salary £2,200. In lieu of Under Secretary of State. Salary £1,500.

Correspondence Department.

Joint Secretary, Military Department. Salary £1,200. New Post. In lieu of Deputy Secretary. Salary £1,000, rising by £25 annually to £1,100.

Supernumerary Junior Clerk, Military Department. Salary £200, rising by £20 annually to £600.

Clerk for Special duties, Indo-European Telegraph, Public Works Department. Salary £460, rising by £20 annually to £600. In lieu of a Staff Clerk.

Supernumerary Staff Clerk, Financial Department. Salary £350, rising by £15 annually to £450.

Accountant-General's Department.

Personal Allowance to a Senior Clerk, £50.

Store Department.

One additional Assistant Inspector of Stores, India Store Depôt. Salary £170, rising by £10 annually to £250, for the period from 17th May to 30th November 1920.

Electrical Engineer. India Store Depôt. Salary £450, rising by £20 annually to £600. In lieu of commencing salary £350.

Personal Allowance to First Assistant Chemist, India Store Depôt, £50.

Second Assistant Chemist, India Store Depôt. New scale of salary, £200, rising by £10 annually to £300. In lieu of salary £140, rising by £7 10*s.* annually to £200.

Miscellaneous Officers, &c.

Assistant Solicitor. Salary £450, rising by £25 annually to £600. The present incumbent to proceed by annual increments of £25 to £700.

Clerk, Legal Adviser and Solicitor's Department. Salary increased to £300, and to proceed by annual increments of £20 to £450.

Clerical Assistant to the Medical Adviser. New Post. Salary £100, rising by £10 annually to £180.

Special Allowance to a Staff Clerk in charge of Central Telegraph Section, £50.

Four additional Assistant Clerks.

Personal Assistant to the Military Secretary. New appointment. For two years in the first instance. Present incumbent receives pay and allowances as General Staff Officer, less Military Pension of £900 per annum.

General Staff Officer, Third Grade. New appointment. For four years in the first instance.

In addition to the above, certain acting appointments have been made, certain acting allowances granted, and certain gratuities paid for additional duties performed in abnormal circumstances under the conditions approved by His Majesty's Treasury for the Home Civil Service.

No. 11.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1921–22.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ *s. d.*		£ *s. d.*	£ *s. d.*
Barfoot, George	Messenger, India Store Depôt	—	—	—	Death	—	20 15 10
Day, Arthur Somerset	Second Class Clerk, Higher Grade, Registry and Record Department	—	—	—	Ditto	—	157 10 0
Feret, Charles James	Second Class Clerk, Higher Grade, Store Department	—	—	—	Ditto	—	135 8 4
Fry, Sir Henry James Wakely, C.I.E.	Director General of Stores	—	—	—	Ditto	—	600 0 0
Hall, Montagu Stanley	Staff Clerk, Registry and Record Department	—	—	—	Ditto	—	300 0 0
Lyall, Sir Charles James, K.C.S.I., C.I.E.	Secretary, Judicial and Public Department	—	—	—	Ditto	—	220 0 0
Macpherson, Sir Arthur G., K.C.I.E.	Secretary, Judicial and Public Department	—	—	—	Ditto	—	360 0 0
Stevenson, Francis	Supplemental Clerk, Military Department	—	—	—	Ditto	—	208 6 8
Turner, William	Messenger, First Class	—	—	—	Ditto	—	81 3 10
Banfield, George	Examiner of Stamps, Stamp Branch, Store Department	63	42	145 0 0	Age	139 19 1	—
Cowdery, Charles Thomas Terry.	Messenger, First Class	69	36	120 0 0	Ditto	*30 9 7	—
Gibbins, Tom	Supervisor of Stamps, Stamp Branch, Store Department	60	40	305 0 0	Ditto	152 14 2	—
Hitchcock, John	Mechanical Engineer, India Store Depôt	65	40	600 0 0	Ditto	462 13 10	—
Hoare, Henry William	Examiner of Stamps, Stamp Branch, Store Department	63	42	145 0 0	Ditto	139 19 1	—
Hunter, William George	Assistant Supervisor of Stamps, Stamp Branch, Store Department	63	46	220 0 0	Ditto	182 6 7	—
Katon, Henry Charles Harding	Messenger, First Class	65	22	152 18 0	Ditto	72 8 8	—
Martin, George William	Examiner of Stamps, Stamp Branch, Store Department	63	40	145 0 0	Ditto	139 19 1	—
Perrott, Finch	Senior Clerk, Accountant-General's Department	61	43	750 0 0	Ditto	532 0 4	—
Reid, Richard Henry	Second Class Clerk, Store Department	37	18	200 0 0	Ill-health	82 0 0	—
Rutherford, George	Second Class Clerk, Accountant-General's Department	65	4	100 0 0	Age	8 0 2	—
Shaw, Joseph Gascoigne	Inspector of Stores, India Store Depôt	63	22	330 0 0	Age (since dead).	150 7 1	150 7 1
Smalley, George	Second Office Keeper	64	42	190 8 4	Age	159 13 3	—
Willoughby, John Davies.	Inspector of Stores, India Store Depôt	60	31	350 0 0	Ditto	208 13 7	—
Wood, Richard	Inspector of Stores, India Store Depôt	64	29	310 0 0	Ditto	234 8 8	—
						2,695 13 2	2,233 11 9
Augmentation of allowances awarded in previous years on account of inclusion of part War Bonus in assessment						430 6 9	—
Augmentation of allowances awarded in previous years on account of the provisions of the Pensions (Increase) Act, 1920						539 12 1	—
					TOTAL	3,665 12 0	2,233 11 9
					INCREASE	£1,432 0 3	
COMPENSATION ALLOWANCES.							
Arnold, Sir Thomas Walker, C.I.E.	Educational Adviser for Indian Students to the Secretary of State	56	22	1,000 0 0	Abolition of appointment.	521 19 7	—
					INCREASE	£521 19 7	

* Additional pension in respect of revised pensionable service.

No. 11.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

DETAILS of INCREASE and DIMINUTION in 1921-22—*continued.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
COMPASSIONATE ALLOWANCES.						£ s. d.	£ s. d.
Massey, Robert -	Labourer - -	—	—	—	Death -	—	26 1 5
Baker, Harry Charles -	Labourer - -	45	26	32s. 6d. a week.	Ill-health (since dead).	49 10 8	49 10 8
Boddy, Laura Lucy -	Charwoman - -	65	33	15s. 6d. a week.	Age - -	48 0 3	—
Day, William Henry -	Sawyer, India Store Depôt - - -	65	35	31s. 6d. a week.	Ditto -	46 1 2	—
Page, Samuel - -	Assistant Messenger, India Store Depôt -	65	26	34s. a week	Ditto -	36 10 0	—
Preist, W. A. - -	Draughtsman, India Store Depôt - -	65	22	55s. a week	Ditto -	36 18 9	—
						217 0 10	75 12 1
Augmentation of allowances awarded in previous years on account of inclusion of part War Bonus in assessment - - - - - - - - - -						50 18 0	—
Augmentation of allowances awarded in previous years in the spirit of the provisions of the Pensions (Increase) Act, 1920 - - - - - - - - - -						289 8 1	—
					TOTAL -	557 6 11	75 12 1
					INCREASE -	- £481 14 10	
INJURY ALLOWANCES.							
Augmentation of allowance awarded in a previous year in the spirit of the provisions of the Pensions (Increase) Act, 1920 - - - - - - - - - -						16 12 5	—
					INCREASE -	- £16 12 5	

Annual Amount of Pensions for the Year 1921-22.

	1921-22. Pensions granted.	Portion commuted.	Net Amount payable.	1920-21. Pensions granted.	Portion commuted.	Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	34,700	758	33,942	33,268	758	32,510	1,432	—
Compensation allowances -	2,662	10	2,652	2,140	10	2,130	522	—
Compassionate allowances -	1,447	—	1,447	965	—	965	482	—
Injury allowance - -	49	—	49	33	—	33	16	—
£	38,858	768	38,090	36,406	768	35,638	2,452	—
					INCREASE - -	£2,452		

R. G. JAQUET
Accountant-General.

No. 12.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL as on the 31st March 1921; and ESTIMATE of the AMOUNT required in the Year ending 31st March 1922, to pay the other EXPENSES of the INDIA OFFICE.

		1921–22.	1920–21.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES, as on 31st March		282,047	260,146	21,901	—
LAW CHARGES	Estimate for the year	300	200	100	—
POSTAGE TO INDIA		700	1,000	—	300
TELEGRAMS TO INDIA		18,300	13,000	5,300	—
OFFICE CONTINGENCIES		28,600	23,600	5,000	—
STATIONERY, PRINTING, AND BOOKBINDING		20,000	14,500	5,500	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES, as on 31st March		17,045	15,004	2,041	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	366,992	327,450	39,842	300
		NET INCREASE			£39,542
SUPERANNUATION AND RETIRED ALLOWANCES	£	*38,865	*36,406	2,459	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES AS ON 31ST MARCH.*

Numbers. 1920–21.	Numbers. 1921–22.		1921–22.	1920–21.	INCREASE.	DECREASE.
			£	£	£	£
17	15	Secretary of State(1), Permanent Under Secretary of State, Parliamentary Under Secretary of State (1), Deputy Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and Members of Council	22,900	27,700	—	4,800
86	86	Correspondence Department	42,294	37,229	5,065	—
65	52	Accountant-General's Department	18,468	19,076	—	608
42	40	Registry and Record Department	8,419	6,922	1,497	—
23	26	Miscellaneous Officers, &c.	14,453	12,506	1,947	—
49	46	Office Keepers and Messengers	5,161	5,551	—	390
37	37	Housekeeper, Housemaids, and Charwomen	1,612	1,604	8	—
25	21	Artificers and Labourers employed at the India Office	5,140	5,258	—	118
		Temporary Assistance and Overtime of Second Class Clerks	79,000	77,000	2,000	—
		War Bonus	84,600	67,300	17,300	—
344	323	£	282,047	260,146	27,817	5,916
			NET INCREASE			£21,901

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.

* In October 1920, the Staff of the Store Department and Depôt, the Indian Students' Department, and a portion of the Staff of the Accountant-General's Department passed under the control of the High Commissioner for India, for performance of work transferred to the High Commissioner.

No. 12.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers.					1921–22.	1920–21.
1920–21.	1921–22.	SALARIES, WAGES, AND ALLOWANCES.				
		SECRETARY OF STATE, &c.			£	£
1	—	Secretary of State (1) - - -	—		—	5,000
1	1	Permanent Under Secretary of State -	—		3,000	2,000
1	—	Parliamentary Under Secretary of State (1)	—		—	1,500
—	1	Deputy Under Secretary of State -	—		2,200	—
1	—	*Assistant Under Secretary of State* -	—		—	1,500
1	1	Assistant Under Secretary of State and Clerk to Council - - -	—		1,500	1,500
12	12	Members of Council (2) - - -	1,200*l.*		16,200	16,200
17	15			£	22,900	27,700

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) The three Indian Members receive an allowance of 600*l.* a year each.

1920–21.	1921–22.	CORRESPONDENCE DEPARTMENT (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).			1921–22.	1920–21.
7	7	Secretaries, one of whom is styled Joint Secretary(1) - - - -	1,200*l.*		8,400	8,400
	1	Military Secretary( ) - - -	—		2,765	
6	6	Assistant Secretaries, one of whom is styled Deputy Secretary(3) - { Five / One	800*l.*—50*l.*—1,000*l.* / 1,000*l.*—25*l.*—1,100*l.*		5,650	5,925
8	9	Senior Clerks(4) (5) - - -	600*l.*—25*l.*—800*l.*		6,375	5,600
11	10	Junior Clerks(6) (7) - - -	200*l.*—20*l.*—240*l.* / 240*l.*—25*l.*—600*l.*		3,555	3,655
1	1	Political Aide-de-Camp to the Secretary of State(8) - - - -	—		800	800
1	1	Clerk for Examination of Army Non-Effective Accounts - - -	—		650	650
1	1	Assistant to Military Secretary and to Staff Officer, Military Department -	500*l.*—20*l.*—650*l.*		520	500
9	8	Staff Clerks(6) (9) - - -	400*l.*—15*l.*—500*l.*		3,455	3,620
2	2	Temporary Staff Clerks(6) - -	400*l.*—15*l.*—500*l.*		830	750
	2	Acting Staff Clerks(10) - - -	350*l.*—15*l.*—450*l.*		770	—
4	6	Minor Staff Clerks(6) (11) - -	100*l.*—10*l.*—130*l.* / 130*l.*—15*l.*—400*l.*		1,755	1,076
15	14	Second Class Clerks (6) - - -	100*l.*—10*l.*—130*l.* / 130*l.*—15*l.*—400*l.*		2,623	2,784
9	10	Clerical Officers (6) - - -	80*l.*—5*l.*—100*l.* / 100*l.*—10*l.*—120*l.* / 120*l.*—15*l.*—150*l.* / 150*l.*—10*l.*—250*l.*		925	530
—	1	Assistant to the Political Aide-de-Camp (12) - - - -	—		850	—
2	1	Clerk specially attached - -	—		500	1,050
4	1	*Boy Clerk - - - - -	—		47	187
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (13) - - -	—		575	575
1	1	Assistant to the Director-in-Chief -	—		325	325
1	1	Clerk for special duties - - -	460*l.*—20*l.*—600*l.*		480	460
3	2	Second Class Clerks (6) - - -	100*l.*—10*l.*—130*l.* / 130*l.*—15*l.*—400*l.*		439	342
86	86			£	42,294	37,229

(1) One is lent to the Colonial Office as Assistant Under Secretary of State and one is an Acting Secretary.
(2) Paid as a Lieutenant-General, not in command, placed on duty in this country.
(3) One receives an extra allowance of 100*l.*
(4) One also receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c.").
(5) One receives an allowance of 50*l.* as Editor of Telegraphic Codes; and one 50*l.* as Reading Clerk to Council.
(6) Salaries paid according to the rates prescribed for the appropriate new classes under the Civil Service Reorganisation Report and Assimilation Agreement.
(7) Two each receive an allowance of 150*l.* as Private Secretary to Under Secretaries of State; and one receives 80*l.* as Resident Clerk.
(8) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.
(9) One receives 80*l.* as Resident Clerk.
(10) One receives 40*l.* as Deputy Reading Clerk to Council.
(11) One receives 50*l.* for compiling a portion of the "India Office List."
(12) Receives 50*l.* as Assistant Editor of Telegraphic Codes, and 25*l.* a month while acting for the Political Aide-de-Camp.
(13) Salary of Office, 1,100*l.* *less* Indian Civil Pension at the equivalent at 1*s.* 9*d.* of Rs. 6,000 a year.

* Not on the Permanent Establishment.

No. 12.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.				1921–22.	1920–21.
1920–21.	1921–22.	Salaries, Wages, and Allowances—*continued.*			
		Accountant-General's Department.(1)		£	£
1	1	Accountant-General(2)	—	1,200	1,200
1	1	Deputy Accountant-General	800*l.*—50*l.*—1,000*l.*	1,000	950
1	1	Assistant Accountant-General	—	850	850
—	1	Acting Additional Assistant Accountant-General	—	850	—
6	4	Senior Clerks(3)	550*l.*—20*l.*—750*l.*	2,760	4,120
1	—	*Supernumerary Senior Clerk*	*55l.—20l.—750l.*	—	*550*
6	4	Junior Clerks (4) (5)	200*l.*—20*l.*—240*l.*; 240*l.*—25*l.*—500*l.*	1,875	2,390
8	7	Staff Clerks(5)	400*l.*—15*l.*—500*l.*	3,180	3,385
—	6	Acting Staff Clerks(6)	350*l.*—15*l.*—450*l.*	2,180	—
1	—	*Second Class Clerk, Higher Grade*	—	—	*350*
5	4	Minor Staff Clerks (5)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	1,058	1,307
21	14	Second Class Clerks (5)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	2,332	2,726
12	7	Clerical Officers (5) (7)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	705	770
1	1	Clerk specially attached	5*l.* 5*s.* a week—10 6 a week (triennially)—6*l.* 6*s.* a week.	328	328
1	1	Keeper of Records	120*l.*—3*l.*—150*l.*	150	150
65	52		£	18,468	19,076

(1) It is anticipated that the following officers included above will pass to the control of the High Commissioner for India in the course of the year 1921–22, viz., the Acting Additional Assistant Accountant-General, one Senior Clerk, two Staff Clerks, one Acting Staff Clerk, one Minor Staff Clerk, and two Second Class Clerks.

(2) The Accountant-General is also Director of Funds.

(3) One receives an allowance of 100*l.* for actuarial duties, one receives an allowance of 50*l.* as Clerk to Commissioners of Income Tax and one receives a personal allowance of 50*l.*

(4) One receives an acting allowance of 50*l.*, and two each receive acting allowances of 40*l.*

(5) Salaries paid according to the rates prescribed for the appropriate new classes under the Civil Service Reorganisation Report and Assimilation Agreement.

(6) One receives 50*l.* for compiling a portion of the "India Office List."

(7) One receives an acting allowance of 30*l.*

		Registry and Record Department.			
1	1	Registrar and Superintendent of Records	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550*l.*—15*l.*—700*l.*	700	700
3	4	Staff Clerks (1) (2)	400*l.* –15*l.*—500*l.*	1,920	1,305
—	1	Minor Staff Clerk (2)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	300	—
12	7	Second Class Clerks (2)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	1,664	1,510
1	2	Clerical Officers (2)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	185	50
1	1	Keeper of Records	150*l.*—5*l.*—200*l.*	170	165
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	450	145
17	17*	Typists(2) – 1 Controller		165	1,805
		1 Deputy Controller	700*l.*—7*l.* 10*s.*—180*l.*	157	
		1 Superintendent		157	
		1 Temporary Superintendent	50*s.*	130	
		4 Typists acting as Clerks (3)	38*s.* 6*d.* a week.		
		7 Shorthand Typists	28*s.* a week—2*s.* 6*d.*—48*s.* a week	1,443	
		2 Typists (1)	22*s.* a week—2*s.*—36*s.* a week		
2	2	*Hectographists	15*s.* a week—2*s.* a week after first two years—21*s.* a week.	110	110
3	3	*Girl Messengers	18*s.* 6*d.* a week—1*s.* 6*d.* a week—23*s.* according to age, 28*s.* 6*d.* at age of 18 (inclusive wages).	168	132
42	40		£	8,419	6,922

(1) One receives an allowance of 50*l.* a year while in charge of the Central Telegraph Section.

(2) Salaries paid, where certified fit for assimilation, according to the rates prescribed for the appropriate new classes under the Civil Service Reorganisation Report and the Assimilation Agreement.

(3) One receives an allowance of 80*l.* a year as Assistant to the Private Secretary to the Secretary of State; and one an allowance of 40*l.* a year, one an allowance of 5*s.* a week, and one an allowance of 2*s.* 6*d.* a week for special duties.

(4) Each receives 2*s.* a week extra as Examiner.

* Not on the permanent Establishment.

No. 12.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1920-21.	Numbers. 1921-22.			1921-22.	1920-21.
		Salaries, Wages, and Allowances—*continued.*			
		Miscellaneous Officers, &c.		£	£
—(1)	—(1)	Private Secretary to the Secretary of State	—	300	300
1	1	Government Director of Indian Railway Companies	—	1,000	1,000
1	1	*Assistant Government Director of Indian Railway Companies	—	300	300
1	1	Librarian	—	600	600
1	1	Assistant Librarian(2)	—	600	400
1	1	Sub Librarian	—	300	300
1	1	Second Class Clerk, employed in the Library	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	224	170
1	1	Clerk, Oriental Side, Library	100*l.*—10*l.*—200*l.*	110	100
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State	—	800	800
—	1	Clerical Assistant to the Medical Adviser, India Office	100*l.*—10*l.*—180*l.*	100	—
2	2	*Members of the Medical Board	One 450*l.*, one 300*l.*	750	750
1	1	Legal Adviser and Solicitor to the Secretary of State	—	1,200	1,200
1	1	Assistant Solicitor (3)	450*l.*—25*l.*—600*l.*	625	600
1	1	Clerk, Legal Adviser and Solicitor's Department (4)	200*l.*—15*l.*—305*l.* 200*l.*—400*l.*	320	300
1	1	Second Class Clerk, ditto	70*l.*—7*l.* 10*s.*—130*l.* 70*l.*—10*l.*—200*l.* 70*l.*—10*l.*—300*l.*	300	300
1	1	*Inspector of Military Equipment and Clothing (5)	—	500	500
1	1	Assistant to the Inspector of Military Equipment and Clothing	400*l.*—15*l.*—500*l.*	480	465
1	1	Surveyor and Clerk of the Works (6)	300*l.*—10*l.*—400*l.*	500	500
1	1	Assistant to Surveyor and Clerk of the Works	180*l.*—10*l.*—300*l.*	300	300
1	1	*Ordnance Consulting Officer for India (7)	—	1,455	1,409
1	1	*Assistant to Ordnance Consulting Officer for India (7)	—	931	896
2	2	*Officers of the Indian Army attached to the General Staff, War Office (8)	100*l.*	—	—
	2	*Staff Officers attached to the Military Department (7)	—	2,294	1,316
—	1	*Personal Assistant to the Military Secretary (9)	—	464	—
23	26		£	14,453	12,506

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Includes temporary acting allowance of 200*l.*
(3) Present incumbent proceeds to 700*l.* a year.
(4) Present incumbent proceeds to 400*l.* a year.
(5) In lieu of this salary reduced 1,200*l.* a year from November 1919 to August 1920 while acting as Director-General of Stores.
(6) Receives a personal allowance of 100*l.*
(7) Receives pay of rank and allowances.
(8) Appointments unfilled at present.
(9) Receives pay and allowances of a G.S.O. 1, less Military Pension of 900*l.* per annum.

* Not on the permanent Establishment.

EAST INDIA (HOME ACCOUNTS).

PRESENTED
Bombay Govt
19/7/22.

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
26 May 1922.

F. W. DUKE,
Under Secretary of State for India.

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BOMBAY BRANCH

OF THE

Royal Asiatic Society.

EAST INDIA. (HOME ACCOUNTS)

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No. 1.—GENERAL ACCOUNT of the RECEIPTS AND DISBURSEMENTS in England of the

RECEIPTS.	Secretary of State.	High Commissioner.	Total.
	£	£	£
REVENUE:			
Interest	1,452,343	—	1,452,343
Posts and Telegraphs	8,636	—	8,636
Mint	145	—	145
Medical	156	—	156
Scientific and Miscellaneous Departments	2,200	—	2,200
Superannuation Allowances and Pensions: Receipts in aid	40,748	172	40,920
Miscellaneous	632,037	310	632,347
Railway Revenue Account	262,647	—	262,647
Military Services:			
Army—Effective	310,595	4,900	315,495
Army—Non-Effective	49,370	—	49,370
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	2,758,877	5,382	2,764,259
DEBT, DEPOSITS AND ADVANCES:			
Repayment of Advances	2,085,986	49,969	2,135,955
Gold Standard Reserve	118,690,885	—	118,690,885
Paper Currency Reserve	105,867,311	—	105,867,311
Do. Consols Depreciation Fund	352,019	—	352,019
Miscellaneous Deposits	1,009,692	694,357	1,704,049
REMITTANCES:			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Receipts from the Imperial Exchequer	59,352,272	—	59,352,272
Remittances through the Paper Currency Reserve	36,501,479	—	36,501,479
Other remittance transactions	2,244,653	44,858	2,289,511
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	—	9,957,805	9,957,805
TOTAL RECEIPTS	328,863,174	10,752,371	339,615,545
OPENING BALANCE, 1ST APRIL 1920	11,997,393	—	11,997,393
£	340,860,567	10,752,371	351,612,938

INDIA OFFICE,
April 1922.

Government of *India*, from 1st April 1920 to 31st March 1921.

DISBURSEMENTS.	Secretary of State. £	High Commissioner. £	Total. £
EXPENDITURE:			
Land Revenue	3,041	3	3,044
Opium	3,633	— *2,413*	1,220
Salt	2,107	1,977	4,084
Stamps	169,313	200,033	369,346
Excise	578	202	780
Customs	827	361	1,188
Income Tax	1,348	—	1,348
Forest	75,657	4,746	80,403
Interest on Debt	3,335,656	—	3,335,656
Posts and Telegraphs	311,703	570,380	882,083
Mint	35,599	29,041	64,640
General Administration	802,500	299,381	1,101,881
Law and Justice	1,082	1,173	2,255
Police	5,540	64	5,604
Ports and Pilotage	173	—	173
Education	11,988	10,076	22,064
Ecclesiastical	314	—	314
Medical	18,394	11,706	30,100
Sanitation	1,161	941	2,102
Political	31,234	7,883	39,117
Agriculture	5,506	340	5,846
Scientific and Miscellaneous Departments	56,212	48,761	104,973
Territorial and Political Pensions	10,703	—	10,703
Civil Furlough and Absentee Allowances	1,007,336	—	1,007,336
Superannuation Allowances and Pensions	2,079,697	157	2,079,854
Stationery and Printing	104,925	181,028	285,953
Miscellaneous	75,539	5,931	81,470
Famine Relief and Insurance	1,590	8,044	9,634
Railway Revenue Account	9,657,232	—	9,657,232
Irrigation	126,006	1,240	127,246
Other Public Works	9,421	17,313	26,734
Military Services:			
Army—Effective	5,000,705	2,732,533	7,733,238
Army—Non-Effective	3,186,144	—	3,186,144
Marine	336,194	237,294	573,488
Military Works	67,265	59,991	127,256
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	26,536,323	4,428,186	30,964,509
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:			
Construction of State Railways	15,493,588	2,088,689	17,582,277
State Railways: Discharge of Debentures	492,000	—	492,000
Construction of Irrigation Works	9,145	5,892	15,037
Initial Expenditure on the New Capital at Delhi	57,422	148,224	205,646
DEBT, DEPOSITS AND ADVANCES:			
Advances Repayable	3,080,418	91,479	3,171,897
Gold Standard Reserve	118,686,553	—	118,686,553
Paper Currency Reserve	105,867,311	—	105,867,311
Do. Consols Depreciation Fund	352,186	—	352,186
Miscellaneous Deposits	534,375	293,747	828,122
REMITTANCES:			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Payments to the Imperial Exchequer	9,710,812	—	9,710,812
Bills and Telegraphic Transfers on London	31,777,000	—	31,777,000
Purchase of Gold and Silver	6,796,061	—	6,796,061
Other remittance transactions	4,416,414	3,579,476	7,995,890
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	9,957,805	—	9,957,805
TOTAL DISBURSEMENTS	333,767,413	10,635,693	344,403,106
CLOSING BALANCE, 31ST MARCH 1921	7,093,154	116,678	7,209,832
£	340,860,567	10,752,371	351,612,938

SIDNEY TURNER,
Accountant-General.

No. 2.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF

RECEIPTS.

	Home Treasury.			Gold Standard Reserve.			£	s.	d.
Balance on the 1st April 1920, held as follows:—	£	s.	d.	£	s.	d.			
Cash at the Bank of England and in the hands of sub-accountants	1,417,749	5	1	551	2	4			
British Treasury Bills	10,579,092	13	6	—					
	11,996,841	18	7	551	2	4	11,997,393	0	11
REVENUE.									
INTEREST:	£	s.	d.						
Interest realised from investment of Cash Balance	187,857	17	11						
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	21,989	17	0						
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	462	17	10						
	210,310	12	9						
Paper Currency Reserve Investment:	£	s.	d.						
Interest on 2½ per cent. Consolidated Stock	18,750	0	0						
Discount on British Treasury Bills	1,223,282	11	11						
	1,242,032	11	11						
				1,452,343	4	8			
Carried forward			£	1,452,343	4	8	11,997,393	0	11

STATE IN COUNCIL of *India*, from 1st April 1920 to 31st March 1921.

DISBURSEMENTS.

EXPENDITURE.

	£	s.	d.	£	s.	d.
LAND REVENUE:						
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	2,835	9	5			
Stores for India	205	4	9			
				3,040	14	2
OPIUM:						
Miscellaneous expenditure	22	5	7			
Stores for India	3,610	13	0			
				3,632	18	7
SALT:						
Miscellaneous expenditure	127	10	10			
Stores for India	1,979	12	10			
				2,107	3	8
STAMPS: Stores for India	-	-	-	169,312	18	3
EXCISE:						
Miscellaneous expenditure	209	1	7			
Stores for India	369	10	10			
				578	12	5
CUSTOMS:						
Miscellaneous expenditure	805	19	1			
Stores for India	21	3	7			
				827	2	8
INCOME TAX: Pay and Expenses of an Excess Profits Duty expert on deputation to India, &c.	-	-	-	1,347	17	9
FOREST:						
Expenditure in connection with the Empire Timber Exhibition	10,219	7	4			
Allowances of Officers on special duty, and to probationers for the Department, &c.	53,582	12	1			
Expenditure in connection with the publication of "Silviculture of Indian Trees"	1,096	17	0			
	64,898	16	5			
Stores for India	10,758	5	11			
				75,657	2	4
INTEREST ON DEBT:						
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE				*5,579,038	2	2
Deduct—Chargeable to	£	s.	d.			
State Railways—Interest on Debt (*see* page 17)	3,688,116	9	1			
State Railways—Interest chargeable against Companies on Advances (*see* page 17)	81,250	0	0			
Irrigation: Major Works—Interest on Debt (*see* page 19)	125,861	8	2			
				3,895,227	17	3
				1,683,810	4	11
DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised: Investment of the sums applicable to this purpose				87,944	17	9
£ s. d.						
In 88,814 0 6 India 3½ per cent. Stock purchased and cancelled.						
„ 70,342 18 10 India 3 per cent. Stock purchased and cancelled.						
„ 17,373 13 6 India 2½ per cent. Stock purchased and cancelled.						
LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47):—						
Interest	1,063,900	12	8			
Sinking Fund: Payment to His Majesty's Treasury in cancellation of India's liability for 572,655*l.* 13*s.* 10*d.* British Government 5 per cent. War Loan (1929–47), portion of amount taken over	500,000	0	0			
				1,563,900	12	8
						3,335,655 15 4
Carried forward						£ 3,592,160 5 2

	£	s.	d.	£	s.	d.
Interest on Loans contracted in England under various Acts:—						
India 3½ per cent. Stock	3,131,855	18	2			
India 3 per cent. Stock	1,950,533	15	3			
India 2½ per cent. Stock	290,915	0	0			
				5,373,304	13	5
Interest on outstanding Liabilities of Railway Companies taken over on purchase:—						
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	64,604	4	10			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	13,946	4	9			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	108,058	0	0			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	19,124	19	2			
				205,733	8	9
				*£5,579,038	2	2

No. 2.—Account of the Receipts and Disbursements of the Secretary of

				£	s.	d.	£	s.	d.
Brought forward	-	-		1,452,343	4	8	11,997,393	0	11
RECEIPTS—*continued.*									
REVENUE—*continued.*									
POSTS AND TELEGRAPHS:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			£	s.	d.				
Message Revenue - - - - -			8,486	0	4				
Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line - - -			150	0	0				
						8,636	0	4	
MINT:									
Proceeds of sale of Indian coins sent home for assay - - -						144	19	4	
Carried forward	-	-	£			1,461,124	4	4	11,997,393	0	11

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							3,592,160	5	2
DISBURSEMENTS—*continued*.									
EXPENDITURE—*continued*.									
POSTS AND TELEGRAPHS:									
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:									
Absentee allowances				22,869	10	7			
Miscellaneous expenditure				3,391	1	1			
Stores for India				394,048	10	9			
							420,309	2	5
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Payments in respect of Revenue:									
Message Revenue	56,277	10	1						
Joint Purse Agreement	*—210,291*	*8*	*5*						
Australasian Message Fund	12,430	8	11						
				—141,583	*9*	*5*			
Other Payments:									
Absentee allowances	5,044	10	6						
Expenses of Constantinople Office	500	0	0						
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500	0	0						
Contingencies	768	12	10						
Stores (including 562*l.* 8*s.* 0*d.* moiety of cost of Stores for Persian Gulf Radio Offices)	26,164	7	5						
				32,977	10	9			
							—108,605	*18*	*8*
MINT:									
Cost of assay of Indian coins and miscellaneous expenditure							333	11	10
Stores for India							35,265	3	9
GENERAL ADMINISTRATION:									
England.									
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India, including Officers of the Store Department and of the Department for Indian Students, &c.				308,065	15	10			
Auditor and Assistants, under the Government of India Act, s. 27				14,955	13	3			
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.				27,888	18	9			
Expenditure in connection with the Department for Indian Students; allowances to Advisers at Universities, &c.				2,272	10	7			
Law Charges				1,933	5	8			
Bank of England and Bank of Ireland for management of debt				59,984	0	9			
Postage to India				1,227	17	9			
Telegrams to India				16,911	7	9			
National Health Insurance and Unemployment Insurance				409	6	4			
Additions to India Office Buildings				108	15	2			
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage and telegrams other than to India, and petty charges				26,871	18	10			
							460,629	10	8
India.									
Passage and Outfit Allowance of Lord Reading as Governor-General				5,000	0	0			
Passage and Outfit Allowance of the Governor of Bihar and Orissa				1,500	0	0			
Outfit Allowance and Advance of pay to the President of the Legislative Assembly				712	7	9			
Allowance for linen, &c., at Government House, Assam				547	18	11			
Portraits of H.M. the King-Emperor and H.M. the Queen, &c.				2,043	10	0			
Trade Commissioner's Office in London in connection with the Commerce and Industry Department				3,645	14	10			
Books and Newspapers supplied to India, not invoiced as Stores				3,849	1	11			
Expenditure in connection with the Reforms Bill				383	6	3			
Expenditure in connection with the Peace Conference				612	0	0			
Expenditure in connection with the International Labour Conferences at Washington and Genoa				1,796	16	1			
Expenditure in connection with the Report of the Committee to enquire into the disturbances in the Punjab				577	14	4			
Expenditure in connection with the League of Nations Assembly at Geneva				846	9	1			
Advances to Civil Officers studying Law				899	15	0			
Miscellaneous expenditure				2,201	8	9			
							24,616	2	11
							485,245	13	7
Stores for India: Currency Notes, &c.							317,254	1	0
									802,499 14 7
Carried forward							£		4,741,961 19 1

No. 2.—Account of the Receipts and Disbursements of the Secretary of

	£	s.	d.	£	s.	d.
Brought forward - -	1,461,124	4	4	11,997,393	0	11
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MEDICAL:						
Pensions of Lunatics at the Coton Hill Hospital, Stafford, and at Broadmoor Asylum, appropriated to their maintenance - - - -	155	12	0			
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:						
Sale proceeds of books, maps, &c. - - - - -	2,199	19	8			
Carried forward - - £	1,463,479	16	0	11,997,393	0	11

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

	£	s.	d.	£	s.	d.
Brought forward						
				4,741,961	19	1
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
LAW AND JUSTICE:						
Expenditure in connection with the Indian Jails Committee	3	19	6			
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure	388	7	11			
	392	7	5			
Stores for India	689	7	7			
				1,081	15	0
POLICE:						
Passage and Outfit Allowance on appointment, pay and expenses of officers specially employed, &c.	5,435	5	5			
Stores for India	104	19	7			
				5,540	5	0
PORTS AND PILOTAGE:						
Passage and Outfit Allowance on appointment to the Bengal Pilot Service	-	-	-	173	6	11
EDUCATION:						
Passage of Educational Officers on appointment, &c.	330	14	3			
Scholarships to enable Indians to pursue their education in this country	8,891	7	2			
Payment to the Board of Education for services rendered during 1920–21	200	0	0			
Deputation Allowances of Officers while studying educational methods in this country, &c.	2,565	15	4			
				11,987	16	9
ECCLESIASTICAL: Passage of Chaplains on appointment, &c.	-	-	-	314	3	3
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, and at Broadmoor Asylum	350	2	0			
Allowances of Officers on deputation and miscellaneous expenditure	1,091	7	4			
	1,441	9	4			
Stores for India	16,952	15	8			
				18,394	5	0
SANITATION:						
Contribution to the Tropical Diseases Bureau	500	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Grant to the Committee for Plague Investigation in India (Refund)	—*934*	*18*	*3*			
Pay and Expenses of Officers specially employed, passage of Officers on appointment, and miscellaneous expenditure	1,373	0	4			
	1,063	2	1			
Stores for India	98	1	5			
				1,161	3	6
POLITICAL:						
Sum placed at the disposal of the Secretary of State for India for Secret Service	7,000	0	0			
Cost of Insignia of Indian Orders	2,695	17	0			
Moiety of expenditure in connection with the South Persia Military Police	888	11	7			
On account of the moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam	1,500	0	0			
Miscellaneous expenditure	17,866	8	6			
Stores for India (including 522*l.* 5*s.* 1*d.*, moiety of cost of Stores for lighting and buoying the Persian Gulf and 66*l.* 4*s.* 1*d.*, moiety of cost of Stores for the South Persia Military Police)	29,950	17	1			
	1,283	12	7			
				31,234	9	8
AGRICULTURE:						
Pay and Expenses of Officers specially employed, passage of Officers on appointment, and miscellaneous expenditure	5,315	7	4			
Stores for India	191	0	1			
				5,506	7	5
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS:						
Objects of a literary, scientific, or antiquarian character	3,192	18	10			
Expenses attending the preparation of "Fauna Indica"	1,052	19	9			
Expenses in connection with the Indian Section of the Imperial Institute	1,400	0	0			
Contribution to the Imperial Mineral Resources Bureau	2,000	0	0			
Expenses in connection with the publication of Dr. Stein's "Serindia"	2,000	0	0			
Contingent expenses of the India Museum Collection at Kew	646	12	1			
Preparation of Tide Tables for Indian Ports	1,506	2	2			
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	3,559	11	11			
	15,358	4	9			
Stores for India	40,853	14	9			
				56,211	19	6
Carried forward			£	4,873,567	11	1

No. 2.—Account of the Receipts and Disbursements of the Secretary of

					£	s.	d.	£ s. d.
Brought forward - -								1,463,479 16 0	11,997,393 0 11
RECEIPTS—*continued.*								
REVENUE—*continued.*								
SUPERANNUATION ALLOWANCES AND PENSIONS:								
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -					6,121	3	10	
Subscriptions in respect of the India Office Provident Fund -					1,018	5	3	
Contributions, due before 31st March 1919, towards Annuities of members of the Indian Civil Service - - -					30	19	11	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:	£	s.	d.					
Bengal Civil Fund - - -	179	6	1					
Bombay Civil Fund - - -	508	11	2					
Bengal Military Orphan Society - -	2,923	15	6					
Bengal Military Fund - -	3,797	5	10					
Madras Military Fund - - -	1,493	14	7					
Bombay Military Fund - -	1,470	3	11					
Madras Medical Fund - - -	6	18	11					
Indian Navy Fund - - -	50	11	0					
					10,430	7	0	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service - - -					630	13	2	
Subscriptions towards Indian Civil Service Family Pensions -					21,978	9	6	
Family subscriptions of non-European members of the Indian Civil Service - - - - - -					538	6	7	
								40,748 5 3
Carried forward - - -				£				1,504,228 1 3	11,997,393 0 11

in Council of *India*, from 1st April 1920 to 31st March 1921—*continued.*

					£	s.	d.
Brought forward							4,873,567 11 1

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

RITORIAL AND POLITICAL PENSIONS:									
embers of the Family of the late Maharajah Duleep Singh							9,770	11	6
embers of the Bengal Nizamut Family							932	0	4
									10,702 11 10
L FURLOUGH AND ABSENTEE ALLOWANCES:									
lian Civil Service							385,230	9	1
her Civil Services in India							402,688	7	2
litary Officers in Civil employ							205,283	7	8
ngal Pilot Service							14,133	11	11
									1,007,335 15 10
ERANNUATION ALLOWANCES AND PENSIONS:									
nsions for Distinguished and Meritorious Services							2,441	12	5
nsions, &c., on retirement of Officers of the following classes:—									
India Office:				£	s.	d.			
Superannuation				33,694	1	7			
Compensation (on reduction of staff)				2,314	15	11			
Compassionate and Injury				1,502	8	4			
Additional Gratuities under the Superannuation Act, 1909				9,400	16	2			
							46,912	2	0
Judges of the High Courts in India							29,430	6	1
Bishops of Calcutta and Bombay							1,657	0	0
Indian Civil Service:									
Bengal				389,757	10	4			
Madras				92,303	5	0			
Bombay				92,584	9	11			
							574,645	5	3
Other Civil Services in India							613,189	10	4
Bengal Pilot Service							4,809	7	2
nsions of Widows and Families of Officers of the Home Service, from Funds established by the East India Company) to which the Officers subscribed							5,360	12	0
nsions payable in respect of the India Office Provident Fund							7,005	7	1
nsions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed							4,388	17	0
mpassionate and Miscellaneous Pensions							12,682	17	5
							1,302,522	16	9
atuities							2,270	0	0
							1,304,792	16	9
nsions and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:—									
Bengal Civil Fund				150,741	12	10			
Madras Civil Fund				55,164	2	7			
Bombay Civil Fund				47,244	18	2			
Bengal Military Orphan Society				52,374	6	7			
Bengal Military Fund				144,258	10	0			
Madras Military Fund				143,189	1	4			
Bombay Military Fund				88,997	18	9			
Bengal Medical Retiring Fund				624	13	1			
Madras Medical Fund				29,535	4	10			
Indian Navy Fund				9,230	18	8			
							721,361	6	10
lian Civil Service Family Pensions							53,542	7	9
									2,079,696 11 4
Carried forward								£	7,971,302 10 1

No. 2.—Account of the Receipts and Disbursements of the Secretary of

	£	s.	d.	£	s.	d.
Brought forward - - -	1,504,228	1	3	11,997,393	0	11
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MISCELLANEOUS:						
Profit on the sale of Wheat - - - - -	533,763	2	8			
Contribution by His Majesty's Treasury in respect of the administrative expenses of the India Office - - -	72,000	0	0			
On account of expenditure incurred in connection with Diplomatic and Consular Services in Persia - -	23,976	7	8			
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	1,800	0	0			
Conscience money - - - - - -	40	0	0			
Miscellaneous Fees, &c. - - - - -	115	16	8			
Sale proceeds of unserviceable stores and receipts on sundry accounts - - - - - - - - -	132	3	8			
	631,827	10	8			
Miscellaneous Receipts connected with the supply of Stores to India:						
Fines and Penalties incurred by Contractors in providing Stores (*less* refunds) -	15	16	8			
Sale proceeds of sawdust, &c. - -	185	11	2			
Inspection of Stores for the Imperial Government, &c. - - -	7	16	8			
	209	4	6			
				632,036	15	2
Carried forward - - -			£	2,136,264	16	5	11,997,393	0	11

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - - -				7,971,302	10	1
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding, for the India Office, &c. - - -		27,005	18 10			
Stores for India - - - - - - -		77,919	7 1			
				104,925	5	11
MISCELLANEOUS:						
Examination Expenses and Allowances of Candidates for the Indian Civil Service		18,429	8 3			
Expenditure in connection with the Committees arising out of the Report on Indian Constitutional Reforms - - - - -		1,200	11 11			
Expenditure in connection with the Indian Currency Committee, 1919 - -		*—386*	*18 11*			
Expenditure in connection with the Civil Secretariats Committee - -		53	2 2			
Expenditure in connection with the Committee on the organization of an Indian Stores Department - - - - - - -		203	17 11			
Contribution towards Expenses of the Secretariat of the League of Nations -		28,786	10 9			
Subscriptions and Donations to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, &c.) - - -		385	5 0			
Contribution towards the School of Oriental Studies - - - -		1,550	0 0			
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland - - - - - - - -		4,312	15 6			
Visit of H.R.H. the Duke of Connaught to India - - - - -		445	19 10			
Fee of actuary for the valuation of the Indian Civil Service Family Pension Scheme - - - - - - - -		525	0 0			
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave - - - - - - - -		449	11 3			
Expenditure in connection with the repatriation of civilian prisoners of war returned from Germany - - - - - -		727	4 6			
Sundry Items - - - - - - - -		1,028	6 1			
		57,710	14 3			
Miscellaneous Charges connected with the supply of Stores to India:	£	s.	d.			
Stores lost *ex* various ships owing to enemy action - -	2,471	6	5			
Other Stores lost or damaged in transit to India - -	818	0	5			
Contributions to general average (refund of overpayment) -	*—2*	*16*	*5*			
	3,286	10	5			
Commission on Freight, Lighterage, Dock Dues, Packing, &c. -	14,541	9	7			
				17,828	0	0
					75,538	14 3
FAMINE RELIEF AND INSURANCE:						
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India - - - -					1,590	8 6
Carried forward - - -				£	8,153,356	18 9

No. 2.—Account of the Receipts and Disbursements of the Secretary of

Brought forward							£	*s.*	*d.*	£	*s.* *d.*
							2,136,264	16	5	11,997,393	0 11
RECEIPTS—*continued.*											
REVENUE—*continued.*											
RAILWAY REVENUE ACCOUNT:											
STATE RAILWAYS:			£	*s.*	*d.*	£	*s.*	*d.*			
East Indian Railway: Rent of premises occupied by the Company			230	0	0						
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock			376	17	8						
						606	17	8			
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:											
Madras and Southern Mahratta Railway (Mysore Railway)						48,000	0	0			
SUBSIDIZED COMPANIES:											
Rohilkund and Kumaon Railway:											
Government share of surplus profits from 1st April 1919 to 31st March 1920			8,172	19	5						
Southern Punjab Railway:											
Government share of surplus profits:	£	*s.* *d.*									
Balance, 1st October 1918 to 30th September 1919	85,866	14 8									
Instalment, 1st October 1919 to 30th September 1920	120,000	0 0									
			205,866	14	8	214,039	14	1			
									262,646	11	9
Carried forward									£ 2,398,911	8	2	11,997,393	0 11

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

							£	s.	d.
						Brought forward - - -	8,153,356	18	9
						DISBURSEMENTS—*continued*.			
						EXPENDITURE—*continued*.			
RAILWAY REVENUE ACCOUNT:									
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 30.)									
							£	s.	d.	£	s.	d.	
Bombay Baroda and Central India Railway - - -							385,083	11	0				
East Indian Railway - - - - - -							312,900	3	9				
Eastern Bengal Railway (including Bengal Central Railway)							42,032	15	1				
Great Indian Peninsula Railway - - -							205,954	10	0				
Indian Midland Railway - - - - -							18,364	18	0				
Madras Railway - - - - -							31,314	18	0				
Madras and Southern Mahratta Railway - -							64,816	7	0				
Oude and Rohilkund Railway - - - -							317,062	11	10				
Scinde Punjab and Delhi Railway - - -							101,775	14	8				
South Indian Railway - - - - -							146,635	5	10				
							1,625,940	15	2				
Interest at 3·3388 per cent. on a sum of 61,763,978*l.* taken as Capital Outlay in this Country to 31st March 1921 on State Railways - - - - - -							2,062,175	13	11				
							3,688,116	9	1				
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:													
Investment of the sums applicable to this purpose -							5,503	17	6				
£	s.	d.											
In 5,269	0	9	India 3½ per cent. Stock purchased and cancelled.										
„ 4,700	15	9	India 3 per cent. Stock purchased and cancelled.										
„ 1,142	11	2	India 2½ per cent. Stock purchased and cancelled.										
										3,693,620	6	7	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on page 30.)													
East Indian Railway - - - - -							1,112,514	15	2				
Eastern Bengal Railway - - - - -							116,721	8	9				
Great Indian Peninsula Railway - - - -							1,268,510	13	6				
Madras Railway - - - - -							488,377	17	8				
Scinde Punjab and Delhi Railway - - -							371,271	4	3				
										3,357,395	19	4	
STATE RAILWAYS—SINKING FUNDS: (*See* Details on page 31.)													
East Indian Railway - - - - -							160,305	3	6				
Eastern Bengal Railway - - - - -							12,041	7	0				
Scinde Punjab and Delhi Railway - - -							98,630	5	3				
										270,976	15	9	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:													
Great Indian Peninsula Railway - - - -										81,250	0	0	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:													
Assam-Bengal Railway - - - - -							86,515	10	0				
Bengal-Nagpur Railway - - - - -							410,093	4	0				
Bombay Baroda and Central India Railway - -							95,000	0	0				
Burma Railways - - - - -							112,500	0	0				
East Indian Railway - - - - -							642,494	8	9				
Great Indian Peninsula Railway - - - -							199,750	0	0				
Madras and Southern Mahratta Railway - - -							350,222	10	0				
Ditto (Mysore Railway) -							48,000	0	0				
South Indian Railway - - - - -							170,504	18	4				
										2,115,080	11	1	
STATE RAILWAYS—MISCELLANEOUS:													
Furlough Pay of Military Officers in the Railway Department							6,721	15	4				
Absentee Allowances of Civil Officers in the Railway Department							71,814	7	10				
East Indian Railway: Rental paid to the South Behar Railway Company - - - - - - - -							30,000	0	0				
Expenditure in connection with the Railway Accounts Committee - - - - - - - -							5,851	1	2				
Expenditure in connection with the Indian Railway Committee - - - - - - - -							1,346	7	5				
Compensation to deferred annuitants of the East Indian Railway for loss of income tax relief - - -							23,174	11	2				
										128,908	2	11	
												9,657,231	15	8
						Carried forward - - -						£17,810,588	14	5

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of

	£	s.	d.	£	s.	d.
Brought forward - -				2,398,911	8	2	11,997,393	0	11
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Contribution by the Imperial Government in respect of									
Cost of the Transport of Troops - -	130,000	0	0						
Military Charges for Aden - -	100,000	0	0						
				230,000	0	0			
Proceeds of sales of unserviceable Military stores, &c.:									
Clothing and Necessaries - - - - -				79,043	1	1			
Fees, &c., received in respect of King's India Cadets at the Royal Military College, Sandhurst - - -				1,551	16	4			
				310,594	17	5			
Carried forward - - £				310,594	17	5	2,398,911	8	2	11,997,393	0	11

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued.*

								£	s.	d.
							Brought forward - - - -	17,810,588	14	5
							DISBURSEMENTS—*continued.*			
							EXPENDITURE—*continued.*			
IRRIGATION:										
MAJOR WORKS:								£	s.	d.
Interest on Debt: Interest at 3·3388 per cent. on 3,769,660*l.*, taken as Capital Outlay in this Country to 31st March 1921 on Irrigation - -								125,861	8	2
Stores for India - - - - - - - - -								144	7	7
OTHER PUBLIC WORKS:										126,005 15 9
CIVIL WORKS AND MISCELLANEOUS SERVICES:										
Passage, &c., of Officers on appointment to the Public Works Department, &c. -								1,941	19	2
Payment to the Engineering Standards Committee - - -								600	0	0
Allowances and expenses of Officers on special duty, &c. - - -								1,785	0	6
								4,326	19	8
Stores for India - - - - - - -								5,093	17	1
MILITARY SERVICES:										9,420 16 9
ARMY—EFFECTIVE:								£	s.	d.
Payments to the Imperial Government on account of Disbursements by the undermentioned Departments in respect of H.M.'s British Forces serving in India:										
By the War Office. For the year 1920–21 - - - - -							£ 1,950,000	0	0	
Less: Refund of overpayments for 1907–08 and 1908–09 - -							17,213	0	0	
							1,932,787	0	0	
By the Air Ministry. For the year 1920–21 - - - - -							100,000	0	0	
								2,032,787	0	0
Payment to the War Office in respect of Savings, due to the War, under Minor Heads of Military Expenditure in England, for the year 1920–21 - - - -								19,300	0	0
Furlough allowances of Officers and men of British Regiments serving in India - - - - - -								146,237	10	3
Furlough allowances of Officers of Territorial Regiments serving in India - - - - -								21,434	11	9
Advances to Regiments proceeding to India - - -								29,833	14	5
Separation Allowances issued to families of Non-commissioned Officers, &c. - - - - -								7,900	15	5
Furlough allowances of Officers of the Indian Service -								740,561	18	11
Indian Troop Service - - - - -								904,315	4	2
Passage of Officers and others - - - - -								500	0	0
Purchase of Horses - - - - - -								3,385	3	3
Pay and allowances of Second Lieutenants on appointment -								8,079	15	4
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c. - - - -								1,117	10	0
Pay and expenses of Military Officers on special duty or under technical instruction - - - -								16,774	16	4
Pay and expenses of Military Officers studying the Japanese and other languages - - - - -								2,000	19	11
Outfit allowance, furlough pay, &c., of Lady Nurses - -								10,592	16	3
National Health Insurance - - - - -								39	15	7
Unemployment Insurance - - - - -								30,500	0	0
Expenditure on account of Native Orderlies to His Majesty the King - - - - - - -								2,239	6	2
Expenditure in connection with the Indian Contingent at the Peace Celebrations - - - -								28,486	2	11
Deferred Pay issued to Non-commissioned Officers on their discharge, &c. - - - - -								411	16	2
Grant to the Commander-in-Chief in India for passage and outfit - - - - - - -								1,000	0	0
Expenditure in connection with the supply of books and technical equipment for the educational training of troops -								20,314	2	6
Exchange concession in connection with the issue of sterling war gratuities to British officers and men present in India or Mesopotamia on the 4th August 1919 - -								200,000	0	0
Entertainment of Indian troops and miscellaneous expenditure arising out of the War - - -								3,587	11	8
Refund of Discharge Purchase Money - - -								18	0	0
Outfit allowance of an Officer on promotion to commissioned rank								20	0	0
Fees, &c., payable in respect of Prize Cadets sent to Sandhurst in lieu of Quetta - - - - - -								75	0	0
Expenditure in connection with the Army in India Committee								7,598	6	0
Expenditure in connection with the Indian Ordnance Factories Committee - - - -								854	16	9
Miscellaneous expenditure - - - -								13,779	2	11
							Carried forward - - £	4,253,745	16	8 - - - 17,946,015 6 11

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -	310,594	17	5	2,398,911	8	2	11,997,393	0	11
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—NON-EFFECTIVE:									
Subscriptions towards Indian Military Service Family Pensions	49,370	19	4						
				359,965	16	9			
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - -						£	2,758,877	4	11
Carried forward - - -						£	14,756,270	5	10

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -				4,253,745	16	8	- - -			17,946,015	6	11
DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*												
MILITARY SERVICES—*continued.*												
ARMY—EFFECTIVE—*continued.*												
Stores for India:												
Clothing - - - - -	55,000	0	0									
Ordnance and Miscellaneous - -	(a)215,153	7	5									
North-West Frontier, 1919 - -	217,070	0	1									
Medical - - - -	99,952	14	7									
Military Farms - - -	(b)28,005	4	4									
Supply and Transport - - -	24,475	3	7									
Mechanical Transport - - -	84,256	11	3									
Remount - - - -	1,045	12	6									
				724,958	13	9						
Stores taken to India with troops:												
Clothing - - - - -	18,500	0	0									
Ordnance and Miscellaneous - -	3,500	0	0									
				22,000	0	0						
ARMY—NON-EFFECTIVE:										5,000,704	10	5
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:												
For the year 1920–21 - - -	946,073	0	0									
Add: Payment for the years 1919–20 and 1920–21 on account of increased pension rates - -	70,000	0	0									
	1,016,073	0	0									
Less: Refund in respect of overpayments for the years 1897–98 to 1904–5 -	7,833	0	0									
				1,008,240	0	0						
Pay of Non-effective Colonels of Royal Artillery - -				3,940	3	2						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -				1,776,676	15	0						
Compassionate Allowances of Officers removed from the Service, &c. - - - - -				1,811	1	8						
Pensions of Non-commissioned Officers and men - -				2,481	4	7						
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty - - -				118,657	12	10						
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - -				82,183	19	9						
Gratuities to the Widows and Families of Officers killed in action				4,657	6	8						
Gratuities - - - - - -				107	4	4						
Cost of Medals - - - - -				0	11	2						
				2,998,755	19	2						
Indian Military Service Family Pensions - -				187,388	10	2						
										3,186,144	9	4
MARINE—EFFECTIVE:										8,186,848	19	9
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas - - - -				100,000	0	0						
Royal Indian Marine Furlough Pay - - -				34,063	7	5						
Miscellaneous expenditure - - - - -				118	18	2						
				134,182	5	7						
Stores for India: Miscellaneous - - - -				(c)163,859	19	8						
				298,042	5	3						
MARINE—NON-EFFECTIVE:												
Royal Indian Marine Retired Pay - -	37,162	3	3									
Indian Navy Retired Pay - -	989	10	8									
				38,151	13	11						
MILITARY WORKS:										336,193	19	2
Stores for India - - - - -				-	-					(d)67,264	13	4
												8,590,307	12	3
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - -									£			26,536,322	19	2
Carried forward - - - -									£			26,536,322	19	2

Including for Schedule Measure Expenditure:—(a) 9,323*l.* 12*s.* 2*d.*; (b) 932*l.* 15*s.* 7*d.*; (c) 49,601*l.* 18*s.* 1*d.*; (d) 53,890*l.* 5*s.* 10*d.*

No. 2.—Account of the Receipts and Disbursements of the Secretary of

	£	s.	d.
Brought forward - - - -	14,756,270	5	10

Receipts—*continued.*

Carried forward - - -	£	14,756,270	5	10

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							26,536,322	19	2
DISBURSEMENTS—*continued*.									
EXPENDITURE NOT CHARGED TO REVENUE.									
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:									
STATE RAILWAYS WORKED BY THE STATE:									
Stores for India:									
Eastern Bengal Railway - - - -	379,082	4	6						
North-Western Railway - - - -	1,132,920	17	10						
Oude and Rohilkund Railway - - - -	166,681	13	10						
	1,678,684	16	2						
Salary and expenses of Consulting Engineers and Staff, pay and passage of officers on appointment, &c. - -	18,057	8	3						
				1,696,742	4	5			
STATE RAILWAYS WORKED BY COMPANIES:									
Stores, Establishment Charges, &c. (Net):									
Assam-Bengal Railway - - - -	460,848	8	1						
Bengal-Nagpur Railway - - - - -	2,737,871	7	10						
Bengal and North-Western Railway - - -	235,282	9	11						
Bombay Baroda and Central India Railway - -	1,172,402	16	6						
Burma Railways - - - - -	280,687	7	8						
East Indian Railway - - - - -	2,459,810	9	7						
Great Indian Peninsula Railway - - -	3,919,032	13	9						
Madras and Southern Mahratta Railway - - -	1,479,813	14	8						
*Rohilkund and Kumaon Railway - - - -	48,412	15	11						
South Indian Railway - - - - -	1,002,684	1	0						
	13,796,846	4	11						
Discharge of Debentures:	£	s.	d.						
Assam-Bengal Railway - -	125,000	0	0						
Madras and Southern Mahratta Railway	367,000	0	0						
	492,000	0	0						
				14,288,846	4	11			
IRRIGATION WORKS:									
Stores for India - - - - - -				9,144	5	1			
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:									
Stores for India - - - - -	54,813	5	1						
Miscellaneous expenditure - - - -	2,608	17	5						
				57,422	2	6			
							16,052,154	16	11
DEBT.									
PERMANENT DEBT DISCHARGED:				£	s.	d.			
India $3\frac{1}{2}$, 3 and $2\frac{1}{2}$ per cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and the Discount Sinking Funds (*see* pages 7, 17, and 31) - - - -				—					
Liability for British Government 5 per cent. War Loan (1929–47): Portion cancelled by the payment to His Majesty's Treasury of £500,000 on account of the Sinking Fund (*see* page 7) - - - - -				—			—		
Carried forward -							£42,588,477	16	1

* Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of

	£	s.	d.
Brought forward - - - -	14,756,270	5	10

RECEIPTS—*continued.*

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:

	£	s.	d.	£	s.	d.
Repayment by the War Office:						
Expenditure in England in connection with						
Expeditionary Forces and other War Services - -	1,079,693	1	8			
Stores supplied on Contracts transferred to the War Office	1,325	9	3			
	1,081,018	10	11			
Repayment by the Imperial Government of						
Expenditure in England in connection with						
Pay of Indian Officers lent for duty under the Admiralty	691	18	4			
War Stores Suspense Account - - - -	1,275	16	3			
Supplies from India for the Ministry of Munitions -	480	13	2			
Moiety of expenditure in England in connection with						
South Persia Military Police - - - -	956	9	0			
Lighting and Buoying the Persian Gulf - - -	2,655	9	2			
Persian Gulf Radio Offices - - - -	609	1	2			
Portion of advances for the purposes of the Persian Government	33,493	15	4			
Portion of investment in Indian Railway Debentures subsequently realised - - - - -	954,651	5	0			
Miscellaneous - - - - - -	10,152	15	10			
				2,085,985	14	2
GOLD STANDARD RESERVE:						
Cost price of £109,986,000 Treasury Bills maturing or realised	108,647,084	17	9			
Sale of—						
£500,000 National 5 per cent. War Bonds (1922) - -	483,750	0	0			
£1,762,181 0*s.* 10*d.* 5 per cent. War Stock (1929–47) - -	1,547,485	11	0			
£5,850,000 Exchequer 5¾ per cent. Bonds (1922–25) -	5,746,146	10	0			
	116,424,466	18	9			
Dividends on investments, discount on Treasury Bills, &c. -	2,266,417	11	0			
				118,690,884	9	9
PAPER CURRENCY RESERVE:						
British Treasury Bills paid off at maturity or realised -	105,014,915	15	9			
Proceeds of sale of £1,000,000 Consols - - -	455,000	0	0			
Transfers to make good the loss on the sale of £1,000,000 Consols:						
From Paper Currency Reserve: Consols Depreciation Fund	298,078	19	4			
From Paper Currency Reserve: Interest - - -	99,316	11	6			
				105,867,311	6	7
PAPER CURRENCY RESERVE: CONSOLS DEPRECIATION FUND:						
British Treasury Bills maturing, and Exchequer Bonds and British Treasury Bills realised in view to transfer to Paper Currency Reserve - - - - -	348,970	7	4			
Interest, and discount on British Treasury Bills - -	3,048	14	9			
				352,019	2	1
MISCELLANEOUS DEPOSITS:						
Enemy Ships employed under the control of the India Office -	777,246	7	1			
Subscriptions to Indian Military Widows' and Orphans' Fund	1,226	10	5			
Burma War Fund:	£	s.	d.			
British Treasury Bills maturing -	99,439	19	7			
Discount on British Treasury Bills -	1,560	0	5			
	101,000	0	0			
Ottoman Public Debt:						
British Treasury Bills maturing -	126,003	11	4			
Discount on British Treasury Bills -	1,996	8	8			
	128,000	0	0			
Mysore Debenture Stock Sinking Fund:						
Dividends on investments - - - - -	317	4	1			
Receipt in respect of the Currie Scholarship - - -	35	10	0			
Receipt in respect of the Norman Memorial Fund - -	16	16	0			
Passages of Indian Students - - - - -	163	10	0			
Miscellaneous - - - - - - -	1,686	0	6			
				1,009,691	18	1
						228,005,892	10	8
Carried forward - - - -						£242,762,162	16	6

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							42,588,477	16	1
DISBURSEMENTS—*continued*.									
DEPOSITS AND ADVANCES.									
ADVANCES REPAYABLE:									
Recoverable from the War Office:									
Expenditure in England in connection with									
Expeditionary Forces and other War Services -	1,079,693	1	8						
Stores supplied on Contracts transferred to the War Office	1,325	9	3						
	1,081,018	10	11						
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Pay of Second Lieutenants on appointment to the Indian Army - - - - -	6,950	12	6						
Pay of Indian Officers lent for duty under the Admiralty - - - - -	14	2	6						
War Stores Suspense Account - - - -	1,275	16	3						
Indian Contingent at the Peace Celebrations - -	14,222	6	0						
Moiety of expenditure in England in connection with									
South Persia Military Police - - -	956	9	0						
Lighting and buoying the Persian Gulf - -	4,370	8	7						
Persian Gulf Radio Offices - - -	598	17	7						
Advances for the purposes of the Persian Government -	690,892	19	2						
Investment in Indian Railway Debentures - - -	1,254,280	0	0						
Expenditure on behalf of the Civil Administration of Mesopotamia - - - - - - -	12,036	10	8						
Miscellaneous - - - - - -	13,801	2	6						
				3,080,417	15	8			
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£									
119,476,000 British Treasury Bills - -	117,968,783	6	7						
1,000,000 2½ per cent. Consolidated Stock (transferred from Paper Currency Reserve) - -	455,000	0	0						
270,200 Exchequer 5¾ per cent. Bonds, 1922–25 (transferred from Paper Currency Reserve: Consols Depreciation Fund) -	262,769	10	0						
				118,686,552	16	7			
PAPER CURRENCY RESERVE:									
Investments in British Treasury Bills - - -	69,365,832	14	7						
Transfer to Home Treasury Balances (*see* Remittance Account *per contra*) - - - - -	36,501,478	12	0						
				105,867,311	6	7			
PAPER CURRENCY RESERVE: CONSOLS DEPRECIATION FUND:									
Investments in British Treasury Bills - - -	54,106	15	5						
Transfer to Paper Currency Reserve to adjust loss on sale of £1.000,000 Consols - - - - -	298,078	19	4						
				352,185	14	9			
MISCELLANEOUS DEPOSITS:									
Enemy Ships employed under the control of the India Office -	305,537	1	0						
Pensions payable in respect of the Indian Military Widows' and Orphans' Fund - - - - -	560	9	1						
Burma War Fund:	£	s.	d.						
Investment in British Treasury Bills -	98,396	19	7						
Sundry items - - - -	28	12	6						
	98,425	12	1						
Ottoman Public Debt Deposit:									
Investment in British Treasury Bills - - -	127,931	14	5						
Mysore Debenture Stock Sinking Fund:									
Investment in 328*l.* 17*s.* 8*d.* National 5 per cent. War Bonds, 1928 - - - - -	317	4	1						
Payments in respect of the Currie Scholarship - -	35	10	0						
Payments in respect of the Norman Memorial Fund -	24	15	0						
Passages of Indian Students - - - -	213	17	9						
Miscellaneous - - - - -	1,329	1	6						
				534,375	4	11			
							228,520,842	18	6
Carried forward - - - - - - £							271,109,320	14	7

No. 2.—Account of the Receipts and Disbursements of the Secretary of

							£	s.	d.
Brought forward									242,762,162	16	6

RECEIPTS—*continued.*

REMITTANCES.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	s.	d.	£	s.	d.	£	s.	d.
Advances by the War Office in respect of Expenditure in India in connection with Expeditionary Forces and other War Services				54,667,522	12	10			
Repayments by Public Departments in respect of Expenditure in India in connection with									
Admiralty Transports	1,408,160	19	0						
Additional Troops lent for service at Hong Kong in 1912	341	15	10						
Australian and New Zealand Personnel	13,873	18	4						
Supplies for the Ministry of Munitions	40,000	0	0						
Compensation to Wolfram producers	*—164*	*13*	*10*						
Moiety of expenditure in India in connection with South Persia Military Police	683,418	16	0						
Lighting and buoying the Persian Gulf	1,303	10	4						
Persian Gulf Radio Offices	3,387	18	1						
Defence Works at Aden	329	14	9						
Advances in India on account of the Emigration of Coolies, African Protectorates, and for supplies to His Majesty's Ships on the East India Station	503,250	9	2						
Pensions paid in India to Out-pensioners of Chelsea Hospital	66,185	14	7						
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore	27,198	4	3						
Expenditure in India in connection with the enlistment of Indians for service in the Colonies	2,736	15	5						
Expenditure in India in connection with Turkish lighthouses in the Red Sea	3,956	4	5						
Australian wool supplied to the Cawnpore Woollen Mills	43,622	12	6						
Teak shipped from India	48,195	14	9						
Stores supplied to Dominions, Dependencies, and Protectorates; and miscellaneous advances in India	295,156	8	8						
Wheat shipped from Australia to India	104,793	19	0						
Advances to the Treasury Chest Officer, Colombo	91,562	10	0						
Opium supplied to the Governments of Hong Kong, the Straits Settlements, and Siam	1,212,185	12	9						
Wool purchased in Mesopotamia for the Ministry of Munitions	55,282	19	10						
Flour supplied from India to the Royal Commission on Wheat Supplies	50,000	0	0						
Allotments of Pay of British Soldiers serving in India	29,970	13	2						
				4,684,749	17	0			
Estates remitted from India by Administrators-General by means of Bills on London				120,749	1	7			
Sale of Opium in England				*—944*	*14*	*10*			
Sale of Rice from Burma				1,780,000	0	0			
Receipts on account of the Liquidators of Hostile Firms in India				11,774	5	10			
Receipt from the National Bank of Egypt for Egyptian Currency coined at the Bombay Mint				994	16	10			
Receipt for Currency returned from India to countries of issue				233,0 78	5	1			
Subscriptions to the General Provident Fund				6,773	8	2			
Subscriptions to the Bengal and Madras Service Family Pension Fund				458	14	8			
Subscriptions to the Indian Civil Service Provident Fund				14,735	2	6			
Carried forward			£	61,519,891	9	8	242,762,162	16	6

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - - -				271,109,320	14	7

DISBURSEMENTS—*continued*.

REMITTANCES.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	s.	d.	£	s.	d.
Expenditure to be brought to charge in India in connection with Expeditionary Forces and other War Services - -	16,850	13	10			
Purchase of mules - - - - -	133	19	0			
Stores shipped to India under War Indents:						
Clothing - - -	248,201	4	7			
Ordnance and Miscellaneous - -	36,949	3	7			
Medical - - -	6,169	14	0			
Mechanical Transport - - -	62	11	2			
Marine - - - -	4	10	9			
	291,387	4	1			
Stores supplied by the War Office on direct demands from India	254,193	17	7			
				562,565	14	6
Stores shipped to India under Ordnance Factory Indents 1916–20	-	-	-	163,883	14	0
Stores supplied in connection with munitions - -	-	-	-	1,128	0	0
Expenditure in connection with the extension of Ordnance Factories in India - - - - -	-	-	-	1,638	18	4
Miscellaneous charges on Stores (War) - - -	-	-	-	505	3	4
Purchase of Ford Cars - - - - - -	-	-	-	1,224	9	2
Aviation Stores - - - - -	-	-	-	19,500	12	5
Payments to Public Departments on account of Indian Force in North China - - - -	92	10	0			
Funds supplied from India to East Africa (Refund of excess receipts in 1919–20) - - - -	8,333	6	8			
Little Basses Light Vessel Dues - - - -	7,134	8	2			
Balances on Shipping Masters' accounts - -	*—375*	*19*	*10*			
Postal and Money Order transactions - - -	9,315,007	10	3			
Advances from Naval Funds to Marine Transport Officer, Suez	11,810	0	7			
Miscellaneous Remittances and other transactions to be brought to charge or recovered in India - -	277,475	11	0			
				9,619,477	6	10
Family Remittances and Allotments of British and Indian Services, including allotments of pay, &c., of Officers with Expeditionary Forces - - -	-	-	-	137,047	0	3
Remittances for payment by the War Office - -	25,334	15	1			
Remittances: Indo-European Telegraph - - -	8,130	11	6			
Effects of deceased soldiers - - -	14,174	18	7			
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - -	10,218	3	6			
				57,858	8	8
Remittances by Administrators-General - - -	-	-	-	141,049	8	10
Rohilkund and Kumaon Railway Company: Interest on 4 per Cent. Debenture Stock allocated to State Works -				21,784	4	5
East Indian Railway Company: Share of Surplus Profits - - -				32,933	6	8
Stores chargeable to Provincial and Local Funds and to Native States - -				221,004	19	11
Nickel, &c., supplied for Coinage purposes - - - -				113,341	16	4
National Health Insurance: Payments to the National Health Insurance Commission in respect of soldiers in India - - - - - -				66,000	0	0
Expenditure in connection with the S.S. "Loyalty" - - -				2,391	8	5
Purchase of Java quinine - - - - - -				11,038	8	4
Purchase of Java molasses - - - - -				5,426	13	7
Payments on account of the Liquidators of Hostile Firms in India - -				113,049	2	9
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				310,130	13	8
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				8,638	0	8
Payments on account of the General Provident Fund - - - -				6,566	2	11
Payments on account of the Bengal and Madras Service Family Pension Fund -				1,078	19	10
Carried forward - -				11,619,262	13	10	271,109,320	14	7

No. 2.—Account of the Receipts and Disbursements of the Secretary of

	£	s.	d.	£	s.	d.
Brought forward - -	61,519,891	9	8	242,762,162	16	6
RECEIPTS—*continued.*						
REMITTANCES—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—*continued.*						
Interest on Sterling Securities of Railway Provident Funds transferred to the Secretary of State - - - - - - - - - -	8,726	17	7			
Enemy Ships employed under the control of the Director of the Royal Indian Marine - - - - - - - -	795	12	1			
Sale proceeds of Indian timber - - - - - - -	10,259	10	11			
Miscellaneous receipts - - - - - - - -	57,251	17	5			
Transfer from Paper Currency Reserve to Home Treasury Balances (*see* under "Deposits and Advances" *per contra*) - - - - -	36,501,478	12	0			
				98,098,403	19	8
			£	340,860,566	16	2

India Office,
17th August 1921.

I certify that the above Account has been examined under my directions; and that,

India Audit Office,
18th April 1922.

For Statement showing new or increased salaries or pensions granted in the

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued*.

	£ s. d.	£ s. d.
Brought forward - -	11,619,262 13 10	271,109,320 14 7
DISBURSEMENTS—*continued*.		
REMITTANCES—*continued*.		
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—*continued*.		
Payments on account of the Indian Civil Service Provident Fund - - -	278 5 11	
Currency Notes brought home by demobilised soldiers of the British Army -	3,103 10 5	
Contributions to the Prince of Wales's National Relief Fund - - -	2,200 1 8	
Purchase of Silver:		
In America under the Pittman Act - - - £ 1,900 16 6		
Other purchases - - - - - - 68,464 10 8		
	70,365 7 2	
Purchase of Gold - - - - - - -	6,725,695 15 9	
Payment to the Imperial Bank of Persia against Kran credits - - -	1,755,242 9 4	
Reverse Telegraphic Transfers - - - - - -	31,777,000 0 0	
Miscellaneous Payments to be brought to charge or recovered in India - -	747,138 3 9	
		52,700,286 7 10
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - -		9,957,805 4 11
TOTAL DISBURSEMENTS - - - - - - £		333,767,412 7 4

Balance on the 31st March 1921, held as follows:—

	Home Treasury. £ s. d.	Gold Standard Reserve. £ s. d.		
Cash at the Bank of England and in the hands of sub-accountants -	1,158,138 2 6	4,882 15 6		
Loans to the Bank of England - - - - - - -	1,000,000 0 0	—		
British Treasury Bills - - - - - - - - -	4,930,133 10 10	—		
	7,088,271 13 4	4,882 15 6		7,093,154 8 10
			£	340,860,566 16 2

R. G. JAQUET,
Accountant-General.

subject to the observations contained in the annexed Report, it is in my opinion correct.

W. A. STURDY,
Auditor.

year 1920–21 *see* pages 82, 83 and 84 of the Home Accounts presented in May 1921, No. 119.

ROYAL ASIATIC SOCIETY. LIBRARY OF THE BOMBAY BRANCH OF THE

APPENDIX.

STATEMENT showing the details of the payments on page 17 under the RAILWAY REVENUE ACCOUNT in respect of (a) *State Railways--Interest on Debt*; (b) *State Railways—Annuities in purchase of Railways*; and (c) *State Railways—Sinking Funds.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway)	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 8	266,579 7 9	14,621 3 9	18,364 18 0	31,314 18 0	—	*— 2,941 13 5**	117,443 13 11	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 4	*— 15,421 6 11†*	13,679 12 3	97,896 10 0	—	64,816 7 0	309,210 15 3	*— 14,028 11 7†*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*— 2,862 1 11‡*	*— 214 5 8‡*	—	—	—	10,793 10 0	*— 1,639 7 8‡*	7,623 13 0	
On Railway Debenture Stock	385,083 11 0	248,295 18 11	28,086 10 4	116,261 8 0	31,314 18 0	64,816 7 0	317,062 11 10	101,775 14 8	127,510 6 8	1,420,207 6 5
	—	64,604 4 10	13,946 4 9	108,058 0 0	—	—	—	—	19,124 19 2	205,733 8 9
£	385,083 11 0	312,900 3 9	42,032 15 1	224,319 8 0	31,314 18 0	64,816 7 0	317,062 11 10	101,775 14 8	146,635 5 10	1,625,940 15 2
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity:										
Interest at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	—	
Annuities:										
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,140 9 0	—	—	—	—	—	—	—	
„ „ 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,760 5 8	—	—	—	—	—	—	
„ „ 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	—	371,209 13 5	—	
„ „ 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,471 3 0	—	—	—	—	—	
„ „ 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	488,376 18 4	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 2	*— 38 16 11*	39 10 6	0 19 4	—	—	61 10 10	—	
£	—	1,112,514 15 2	116,721 8 9	1,268,510 13 6	488,377 17 8	—	—	371,271 4 3	—	3,357,395 19 4

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock instead of India 3½ per Cent. Stock.

‡ The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been partly applied to the redemption of India 2½ per Cent. Stock.

State in Council of *India*, from 1st April 1920 to 31st March 1921—*continued* (Appendix).

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway)	Madras Railway.	Madras and Southern Mahratta Railway	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts* 42 & 43 *Vict. c.* 206 *s.* 51, *and* 44 & 45 *Vict. c.* 53, *s.* 2 (*a*).	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ d.	£ s. d.
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof :—										
In £27,333 5 4 India 3½ per Cent. Stock	—	15,410 9 2	—	—	—	—	—	—	—	
„ 43,385 2 5 India 3 per Cent. Stock	—	19,470 12 10	—	—	—	—	—	—	—	
„ 10,114 8 11 India 2½ per Cent. Stock	—	4,060 3 8	—	—	—	—	—	—	—	
„ 2,530 0 7 India 3½ per Cent. Stock	—	—	1,422 15 0	—	—	—	—	—	—	
„ 3,749 13 10 India 3 per Cent. Stock	—	—	1,684 2 8	—	—	—	—	—	—	
„ 879 4 3 India 2½ per Cent. Stock	—	—	352 17 2	—	—	—	—	—	—	
„ 40,796 15 8 India 3½ per Cent. Stock	—	—	—	—	—	—	—	22,248 13 9	—	
„ 10,291 10 4 India 3 per Cent. Stock	—	—	—	—	—	—	—	4,889 15 5	—	
„ 3,430 10 1 India 2½ per Cent. Stock	—	—	—	—	—	—	—	1,360 15 8	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds :—										
In £129,726 18 0 India 3½ per Cent. Stock	—	71,493 10 8	—	—	—	—	—	—	—	
„ 89,819 9 7 India 3 per Cent. Stock	—	40,882 1 2	—	—	—	—	—	—	—	
„ 22,476 16 0 India 2½ per Cent. Stock	—	8,988 6 0	—	—	—	—	—	—	—	
„ 9,174 18 6 India 3½ per Cent. Stock	—	—	5,056 3 7	—	—	—	—	—	—	
„ 6,351 12 2 India 3 per Cent. Stock	—	—	2,890 19 5	—	—	—	—	—	—	
„ 1,586 11 10 India 2½ per Cent. Stock	—	—	634 9 2	—	—	—	—	—	—	
„ 74,813 5 9 India 3½ per Cent. Stock	—	—	—	—	—	—	—	41,232 7 10	—	
„ 52,079 18 4 India 3 per Cent. Stock	—	—	—	—	—	—	—	23,701 8 1	—	
„ 12,996 4 3 India 2½ per Cent. Stock	—	—	—	—	—	—	—	5,197 4 6	—	
£	—	160,305 3 6	12,041 7 0	—	—	—	—	98,630 5 3	—	270,976 15 9

£284,375 3 10 India 3½ per Cent. Stock purchased and cancelled.
205,677 6 8 India 3 per Cent. Stock purchased and cancelled.
51,483 15 4 India 2½ per Cent. Stock purchased and cancelled.

No. 3.

REPORT of the AUDITOR upon the ACCOUNTS OF THE SECRETARY OF STATE FOR INDIA IN COUNCIL, from 1st April 1920 to 31st March 1921; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of the 27th Section of the Government of India Act.

GENERAL.

1. The Home Accounts of the Government of India for the year 1920–21 are different in form from those of previous years, owing to the appointment in October 1920 of the High Commissioner for India. The accounts of the Secretary of State are shown in Account No. 2, those of the High Commissioner in Account No. 4, while Account No. 1 combines under major heads the amounts shown in No. 2 and No. 4. Under clause 9 of the Order in Council appointing the High Commissioner, his accounts are audited by the Auditor of the accounts of the Secretary of State in Council. All questions relating to the transferred services for the whole of the financial year 1920–21 are dealt with in the Report appended to Account No. 4.

It was indicated in paragraph 8 of the preceding Report that the methods of auditing had been modified on account of the increase in the volume of work. Not only has the work increased in volume but in complexity also, and without a largely increased staff it would be impossible to carry out so extensive an audit as in pre-war years. I have intimated to the Secretary of State in Council and to the High Commissioner that, in my opinion, an adequate check can be maintained by the adoption of a test audit, and my proposals as to the methods and extent of examination have been approved.

The Report also differs in form from those of previous years. With regard to one alteration an explanation seems to be desirable. For many years the Report has been closed with a list of amounts surcharged or disallowed on the technical ground that they were outstanding at the close of the financial year under report; a balance differing from that shown in the printed account was accordingly reached.

The origin of this procedure is probably to be found in subsection (6) of section 27 of the Government of India Act, which reads: "The Auditor shall specify in detail in his "Reports all sums of money, stores and property which ought to be accounted for and are "not brought into account." While the sums disallowed had not been accounted for during the year under report, there was, in the majority of cases, at the date of the Report no financial irregularity, as the amounts were the subject of queries raised late in, or after the close of, the financial year, which could not possibly have been adjusted by the end of that year, but which, at the date of the Report, had actually been adjusted. In the present Report the list of disallowances has been discontinued and only such cases as seem to call for comment under what I conceive to have been the intention of subsection (6) of the Act are dealt with. The altered balance arrived at by adding the amounts disallowed does not seem to have been of any use and will no longer be given.

CONTRIBUTION OF HIS MAJESTY'S TREASURY IN RESPECT OF THE ADMINISTRATIVE EXPENSES OF THE INDIA OFFICE.

2. Under section 30, Government of India Act, 1919, it is provided that the salary of the Secretary of State shall be paid out of monies provided by Parliament, and further that the salaries of his Under Secretaries and any other expenses of his Department may be so paid. In 1920–21, in addition to paying the salary of the Secretary of State (5,000*l.*) the Treasury agreed to pay that of the Parliamentary Under Secretary (1,500*l.*) and also to contribute the cost, estimated to be 112,000*l.*, of that portion of the staff of the India Office employed on administrative and political, as distinct from agency, functions. The amount actually shown as a grant-in-aid is 72,000*l.* The explanation of the difference of 40,000*l.* is as follows:—

The Royal Commission on Indian Expenditure which reported in 1900 recommended that the Treasury should contribute to Indian revenues 257,000*l.* per annum as follows:—

	£
In aid of expenses of the India Office	50,000
Half the military charges of Aden	72,000
Increased contribution to cost of Persian Missions	5,000
Half the cost of the transport of troops to and from India	130,000
	£257,000

Instead of direct payment of the first two items above, the following arrangements, giving practically the same result, were substituted.

A payment of 100,000*l.* was made as a contribution to the military expenditure of Aden, and two sums amounting to 22,500*l.* previously paid by the India Office to Imperial revenues were remitted, viz., 10,000*l.* towards the subsidy in respect of the Zanzibar-Mauritius Cable and 12,500*l.* in respect of Establishments in China. The actual payment made to Indian revenues from 1901–02 was therefore 230,000*l.* a year, brought to account as credits in respect of Sea Transport 130,000*l.* and Aden 100,000*l.*

Attention was drawn by this Department in 1914 to the fact that the subsidy for the Zanzibar-Mauritius Cable had expired in November 1913, and that, in consequence, Indian revenues were from that date being relieved of 10,000*l.* per annum less than the Royal

Commission had recommended. The Treasury refused to admit India's claim to the annual payment of a further 10,000*l.* on this account, and the Secretary of State decided to take no further action in the matter.

This point, however, was taken into consideration in connection with the payment to be made from Imperial revenues towards the cost of the India Office under the Government of India Act, 1919. As explained above, that contribution was fixed at 112,000*l.*; from this a deduction had to be made of the amount already contributed for this purpose under the Royal Commission's suggestions but not shown as such in the accounts, but instead of deducting 50,000*l.* the amount was reduced to 40,000*l.* in consequence of the cessation of the subsidy towards the Zanzibar-Mauritius Cable. Thus though the query raised in 1914 had no immediate effect, there is some satisfaction in being able to report seven years later that as a result of its being raised Indian revenues will benefit from 1920–21 onwards to the extent of 10,000*l* a year.

Further investigations showed that 112,000*l.* was an under estimate and that the amount should have been 176,000*l.* This was admitted by the Treasury and the balance of 64,000*l.* in respect of 1920–21 has been credited in the accounts for 1921–22.

The grant-in-aid by the Treasury does not include any amount by way of rent or in respect of the cost of maintenance of the fabric of the India Office.

In the present Account the grant-in-aid is shown under the heading "Miscellaneous." It was suggested by this Department that the more correct method of accounting for the amounts contributed by the Imperial Government towards the cost of the India Office would be to show them as deductions under the heading "General Administration," and this will be done in succeeding accounts.

Further, it would, I think, be preferable to show in detail under the appropriate headings all the amounts contributed or forgone by the Imperial Government.

Commission paid to the India Office Broker.

3. The purchase and sale of securities of the Secretary of State in Council is carried out by a broker, who charges commission at various rates according to the nature of the transactions. Attention was drawn by this Department to the large amount of commission paid in the early months of the financial year 1920–21, and it was suggested for consideration whether a sliding scale of commission rates similar to the one in operation some years ago should be reintroduced, or a salaried broker should be employed as in the case of the National Debt Office, where the emoluments of the broker are fixed at 2,000*l.* a year (increased from 1,500*l.* as from October 1920). It was decided, however, to continue the existing scale of commission, except in the case of the purchase of one class of securities, where the rate was reduced. The total amount of commission paid during 1920–21 was 12,863*l.* 0*s.* 6*d.*

In addition, the broker received 11,892*l.* 2*s.* 6*d.* from the Imperial Government as commission at $\frac{1}{8}$ per cent. on the conversion of 9,513,700*l.* Exchequer Bonds held by the Secretary of State, owing to the fact that the application forms for conversion used by the India Office bore the stamp of the broker's firm. Half the amount received by the broker was paid over by him to the Secretary of State, Indian revenues thus receiving commission of $\frac{1}{16}$ per cent. A similar transaction in 1918 was carried out through the Bank of England a brokerage of $\frac{1}{16}$ per cent. being paid under special arrangement by the Treasury to the India Office. It was pointed out by this Department that if this precedent had been followed in the present instance Imperial revenues would have benefited to the extent of 5,946*l.* 1*s.* 3*d.* It has been decided that any future similar cases shall be dealt with direct by the India Office.

Enemy Ships under the Control of the India Office.

4. These ships were transferred in October 1920 to the control of the High Commissioner for India. The freight earnings, &c., to 30th September 1920 have been credited to a suspense heading in the account of the Secretary of State, and the cost of operating the ships, &c., has been charged to that head. The balance held in the Secretary of State's cash account on 30th September 1920 was 3,584,646*l.* 2*s.* 10*d.*, and this amount is included in the balance on 31st March 1921.

Eastern Mail Subsidy.

5. No payments were made during 1920–21 in respect of India's contribution towards this subsidy. Advances were made from 1915 to 1920, but the Secretary of State has withheld subsequent payments pending satisfactory settlement of the question in dispute. The Postmaster-General has recently made certain suggestions regarding the re-assessment of the subsidy from 1st February 1915, which have been forwarded to the Government of India for their consideration.

Compensation to Deferred Annuitants of the East Indian Railway for Loss of Income Tax Relief.

6. A sum of 23,174*l.* 11*s.* 2*d.* is charged under this heading, which appears for the first time in the accounts for 1920–21.

The East Indian Railway was purchased from the Company by the Government of India in 1879, and payment in respect of the capital stock of 32,750,000*l.* was made by means of an annuity of 1,473,750*l.*, terminating in 1953. One-fifth of this annuity was deferred and interest at 4 per cent. per annum on the 6,550,000*l.* stock represented thereby was payable

until such date as management by the Company, to which the line was leased, came to an end. From that time onwards the full annuity payment would be made.

The Secretary of State gave notice of his intention to determine the contract under which the Company managed the line on 31st December 1919, but subsequently it was extended until 31st December 1924. One of the clauses of the supplementary contract provided for the payment of the above compensation on the following grounds :—

The amounts paid to the ordinary annuitants every half-year consist of interest and capital, and no income tax is payable on the portion representing capital. The deferred annuitants on determination of the contract will thenceforth be in the same position as the ordinary annuitants, and will likewise be entitled to equivalent abatement of income tax. The point was raised whether the amount paid as interest during the period of suspension did not really include repayment of capital, and, if so, whether the deferred annuitants were not entitled to relief of income tax on the portion representing principal.

It was arranged that the Railway Company should, at its own cost, and with all reasonable despatch, bring a legal action to have the point decided. Meanwhile as from the 1st January 1920, pending the result of such action, the Secretary of State would provisionally pay to the Company for distribution among the deferred annuitants such additional sum as would compensate them in respect of the loss they would sustain if the action failed.

Up to the present the case has not come into court although all the necessary preparatory steps have been taken.

Amount due from Turkey.

7. The sum of 1,342*l.* 12*s.* 2*d.* referred to in paragraphs of preceding Reports as being due from the Turkish Government on account of traffic balance—message revenue, Indo-European Telegraph Department—is still outstanding; the amount relates to a period prior to the entry of Turkey into the war, namely, April to November 1914.

Payments relating to Persia.

8. Since 1903 various amounts have been advanced from Indian revenues to the Persian Government. The position at 31st March 1921, so far as amounts brought to account in this country are concerned, was as follows :—

(*a*) 1903 Loans :—

These were consolidated in 1913 and monthly payments of 2,467*l.* 3*s.* 6*d.* are being made on account of principal and interest in accordance with an amortisation table which will expire in 1928.

(*b*) Loans in 1912, 1913, and 1914 :—

245,000*l.* was advanced on which interest is being paid regularly, but no repayment of principal is being made.

(*c*) Advances made from 1915–20 :—

690,892*l.* 19*s.* 2*d.* was paid in 1920–21, and the total amount paid from Indian revenues is 2,135,270*l.* 1*s.* 8*d.* of which 13,000*l.* was refunded in 1920–21 owing to attention being drawn by this Department to the fact that that sum, included in the advances made in previous years, had not been disbursed in Persia. The amount outstanding on 31st March 1921 was therefore 2,122,270*l.* 1*s.* 8*d.* No interest has been paid on these advances.

The amounts due under (*a*) for interest and principal, and under (*b*) for interest, were paid during 1920–21.

The principal outstanding on 31st March 1921 was—

	£	*s.*	*d.*
Under (*a*)	175,203	9	1
,, (*b*)	245,000	0	0
,, (*c*)	2,122,270	1	8
Total	£2,542,473	10	9

The loans under (*b*) and (*c*) were made jointly with the Imperial Government, and similar amounts were advanced from Imperial revenues.

An attempt is being made to consolidate the various loans with a view to their repayment during a term of years.

9. Various sums were expended in 1916 and 1919 in consequence of disturbances in Persia. These payments were chiefly for compensation to prisoners and were made jointly with the Imperial Government. The amount outstanding in the accounts of the Secretary of State on 31st March 1921 was 17,588*l.* 4*s.* 9*d.* I understand that an attempt will be made to recover this amount from the Persian Government.

Secret Service Money.

10. 7,000*l.* was placed at the disposal of the Secretary of State during the year. The amount actually expended was 6,609*l.*, and the balance in hand on the 31st March 1921 was 311*l.* 12*s.* 10*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

India's Contribution towards the Cost of the War.

11. A further payment was made during the year in connection with the contribution of 100,000,000*l.* towards the cost of the war, stock to the amount of 572,655*l.* 13*s.* 10*d.* being cancelled at a cost of 500,000*l.*

The amount of British Government 5 per cent. War Loan (1929-47) in respect of which Indian revenues were still liable on the 31st March 1921, was 20,705,356*l.* 19*s.* 4*d.* The amount of interest paid during 1920-21 on the outstanding War Loan was 1,063,900*l.* 12*s.* 8*d.*

Expenditure in connection with the Employment of Troops on the Indian Establishment out of India.

12. On 31st March 1920 the special accounting arrangements adopted in 1914 in connection with the Indian Expeditionary Forces came to an end. After that date the actual expenditure relative to troops serving abroad is being charged to the Imperial Government, instead of, as formerly, the gross expenditure in India and the field, less a contribution representing the cost to Indian revenues in normal circumstances of the troops sent abroad.

The total credit given by India from 1914 to 1920 under the above arrangement amounts to over 33,000,000*l.*

As part of the special accounting arrangements in force during the war disbursements in this country on account of military furlough were advised to the Controller of War Accounts in India for inclusion in his accounts against the Imperial Government. Owing to a misunderstanding as to the date of the cessation of the normal cost system the pre-war accounting arrangements were not resumed at the India Office in 1920-21, and consequently a large amount brought finally to account in this country against Indian revenues is recoverable from the War Office.

The payment to the War Office of 19,300*l.* in respect of minor savings at the India Office, also consequent on the war accounting arrangements, and therefore not due owing to their cessation on 31st March 1920, has since been refunded.

Negotiations are now in progress with the War Office for the payment by that Department of a lump sum by way of terminal adjustment of amounts due in respect of outstanding war liabilities in this country. The furlough payments referred to above will be included in this settlement.

The vouchers relating to expenditure at the India Office in respect of the Expeditionary Forces and other war services, amounting to 1,081,018*l.* 10*s.* 11*d.*, have been audited on behalf of the Imperial Government as in previous years. The payments include amounts for pay and gratuities to officers on demobilisation. These were pre-audited owing to the difficulty, and often impossibility, of recovering any overpayment after demobilisation, and about 8,000*l.* was saved by the prevention of proposed erroneous payments.

Amounts Chargeable to Local Funds, &c.

13. In paragraph 23 of the preceding Report it was stated that attention had been drawn by this Department to the cases of several retired Marine officers where the whole of the pension had been charged to the heading "Royal Indian Marine, Retired Pay," whereas in view of the fact that the officers concerned had rendered service as Port officers at Madras, Bassein and Akyab, a proportion of the pension was chargeable to the appropriate port fund The necessary information as to their service has now been furnished by the Government of India, and 6,300*l.* has been advised for recovery from the various port funds concerned. The annual amount to be recovered in the case of officers still living is 589*l.*

A portion of the allowances of certain civil officers on leave from India during 1920-21 was chargeable to various local funds. Attention was drawn by this Department to these cases and 1,140*l.* has been advised for recovery from the authorities concerned.

Questions relating to Exchange.

14. Payments by Indian Accounting Officers in connection with the employment of members of the Australian Imperial Force in Mesopotamia were reclaimed in India from a representative of the Commonwealth Government, who obtained the rupee funds necessary to effect settlement by means of imprests the sterling equivalent of which was refunded to this Office by the Australian Imperial Force Headquarters in London. The imprests from April to December 1919 were converted at current official rates of exchange varying from 1*s.* 6*d.* to 2*s.* 4*d.* per rupee, but the expenditure which the imprests were used to repay had been incurred mainly when the sterling value of the rupee was lower. A claim was made on behalf of the Australian Imperial Force to be re-imbursed the exchange loss they incurred. This claim has now been settled by a net payment of 13,527*l.* 12*s.* 7*d.*, the sum of 877*l.* 15*s.* 10*d.* having been disallowed in audit by this Department.

The Secretary of State in Council, before meeting this claim, had considered whether it could not properly be set off against a much larger loss on exchange sustained by the Government of India on certain bills payable in rupees to the agents of the Commonwealth Government in connection with the purchase of horses in Australia, but had decided that, as the two matters were not related, the claim must be dealt with on its merits.

The bills referred to involved the Government of India in a loss of about 180,000*l.* through the adoption of an erroneous rate of exchange for their conversion, but as the investigation of this matter was the subject of direct communication between the Government of India and the Commonwealth Government it was not clear from the papers whether the latter had derived a corresponding profit or whether the advantage of the favourable exchange had been passed on to other parties.

As it seemed to this Department probable that part of the gain had accrued to Australian revenues it was suggested that it would not be unreasonable to ask the Commonwealth Government, in spite of the fact that the transactions were separate, to review all the circumstances and to agree to such readjustment as might be shown to be equitable.

The previous decision of the Secretary of State was, however, reaffirmed.

15. In addition to the remittance from India to this country by means of Reverse Transfers, amounting in 1919–20 and 1920–21 to upwards of 54,000,000*l.*, a considerable amount was remitted through the Post Office, the balance of postal and money orders issued in India for encashment in the United Kingdom over those issued in the United Kingdom for encashment in India in 1920–21 being 9,315,007*l.* 10*s.* 3*d.*

In 1919–20 there was a balance in favour of the General Post Office to the extent of 281,326*l.*, but in recent years there has generally been a balance of receipts over payments in the accounts of the Secretary of State.

The magnitude of the balance against India in 1920–21 is attributable generally to the strength of the demand for sterling remittance which prevailed during the year and was partially met by the sale of Reverse Transfers.

The limitations imposed on the sales of Reverse Transfers during the earlier part, and their discontinuance during the later part, of the period left a large demand for sterling remittance unsatisfied with a consequent fall in the market rate of exchange below the official parity of 2*s.* gold.

As the rate for postal and money orders was based on the official parity the demand for this form of remittance assumed large dimensions. The Government of India early realised the necessity for protecting their sterling resources from the effects of this demand, which threatened to defeat the object aimed at in limiting the weekly sales of Reverse Transfers; they therefore increased the commission on money orders and after some delay the poundage on postal orders with a view to bringing the effective value of these instruments to a slightly lower level than the market rate.

These measures were not, however, altogether effectual; the rates of commission and poundage were raised from time to time, but in the course of the constant fall in the market rate there were considerable periods during which the postal and money order rates continued to be more favourable. The balance in favour of the General Post Office continued to be abnormally heavy up to December 1920, when a more drastic increase in the charges was imposed.

Provisional Payments to Departments of the Imperial Government for Services rendered, &c.

16.—(i) War Office, for capitation rate on British Establishments in India, 1,896,000*l.*

Officers and soldiers of the British Services required for service in India are trained by the War Office, and the expenditure involved is repaid to that Department by means of a capitation rate on the establishment maintained in India. The pre-war rate was 11*l.* 8*s.* per head, and during the war a fixed contribution at that rate on the pre-war establishment, namely, 861,700*l.*, was paid by India under the special accounting arrangements described in previous reports. These came to an end on 31st March 1920, and for the year 1920–21 the War Office claimed 2,166,000*l.* in lieu of 861,700*l.* owing to the increase in pay, &c., which was assumed to be $2\frac{1}{2}$ times pre-war figures. The establishment in India was, however, approximately one-eighth below pre-war figures and 270,000*l.* was accordingly deducted, leaving 1,896,000*l.* No detailed evidence has been supplied in support of the assumed increase of 150 per cent. in charges and the payment must be regarded as provisional only.

(ii) War Office, for Gratuities on Death, Discharge, &c., 54,000*l.*

In this case also further information is necessary before the amount, which is an estimate by the War Office of India's share of such gratuities and is unsupported by any details, can be passed.

(iii) War Office, for Non-effective Services, *i.e.*, retired pay, pensions, &c., of His Majesty's British forces for service in India, 1,016,073*l.*

946,073*l.* of this amount is an advance on account of the year 1920–21. The balance of 70,000*l.* is in respect of increased pension rates for that year and the previous one. Similar advances, as mentioned in previous Reports, have been made since 1913–14. Those relating to the years 1913–14 to 1919–20 will, I am informed, be adjusted in the general settlement now under consideration of pension charges arising out of the war.

The normal method of adjustment will probably be resumed as from 1920–21.

(iv) War Office, for Sea Transport charges.

The total amount to be borne by Indian revenues for military passages during the war was fixed at 310,000*l.* per annum, and the balance, after deducting any actual payments made from Indian revenues, was paid over to the War Office. This arrangement was to continue for five years after the end of the war, subject to revision if either the India Office or the War Office so desired. In 1920–21 the latter Department maintained that the general cost of trooping was $3\frac{1}{2}$ times pre-war rates, and after making a reduction as at (i) on account of the smaller establishment in India, 900,000*l.* was taken as the cost of sea transport in lieu of 310,000*l.* The evidence for so large an increase has not yet been supplied and the figure of 900,000*l.* must be regarded at present as provisional only.

(v) Air Ministry, for effective services in respect of members of the Air Force serving in India, 100,000*l.*

Proposals have been made for arriving at a capitation rate in respect of these services, but no definite action has yet been taken. The amount is an estimate by the Air Ministry of the cost of services rendered by that Department.

(vi) Air Ministry, 22,000*l.*, in respect of clothing and ordnance stores taken to India by personnel of the Air Force during 1918–19 and 1919–20.

This is an advance subject to adjustment.

(vii) The advances relating to the purchase of stores, mentioned in paragraphs 3 and 22 of the previous Report as being unadjusted, are commented on in the Report on the Account of the High Commissioner.

AMOUNTS FOR WHICH PARLIAMENTARY SANCTION HAS NOT BEEN OBTAINED.

17.—(i) 13,100,000*l.* credited to the War Office in 1919 in respect of a proposed additional contribution by India towards the cost of the war.

Attention was drawn to this amount in the previous Report, but sanction has not yet been obtained.

(ii) 200,000*l.* on account of the cost of the Exchange Concession on Gratuities.

Gratuities to British officers and men in respect of war service became due for payment on 4th August 1919. These were sterling gratuities, and for the purpose of conversion into rupees in the case of officers and men serving in India or with an Indian Expeditionary Force at that date, the par rate of 1*s.* 4*d.* per rupee was adopted in conformity with the long-established practice, in which the War Office had acquiesced, of converting the sterling pay of British soldiers at that rate. In the view of the War Office, the gratuities should have been converted at the current official rate, which on the 4th August 1919 was 1*s.* 8*d.* per rupee. Owing to a misunderstanding, instructions were issued in India for conversion at 1*s.* 4*d.*, and though the attitude of the War Office was subsequently made clear, it was considered both by the Government of India and the Secretary of State to be impossible to withdraw the concession.

Under the normal cost accounting arrangements Indian revenues bore the cost of the gratuities, including the exchange concession, up to the estimated amount for which they would have been liable if the pre-war Indian establishment of regular officers and men had remained intact in India on 4th August 1919. The excess of actual payments over this amount, due mainly (*a*) to the employment of a large proportion of temporary officers drawing higher gratuities than regular officers, and (*b*) to the excess of actual over establishment numbers, owing principally to the requirements of Mesopotamia, was automatically debited to Imperial revenues in the various war accounts. The War Office refused to admit liability for the charge in so far as it was due to the exchange concession, on the ground that the concession had not been authorised by them, and indeed contravened their expressed views. The matter was referred for arbitration to Sir L. Worthington-Evans (at that time Minister without Portfolio), who gave his award in favour of the War Office.

During 1920–21, 200,000*l.* was paid to that Department as an advance, subject to adjustment when a more accurate estimate of the cost of the concession had been prepared and agreed to by the War Office. Further information is being obtained from India, but the final amount has not yet been arrived at.

In the case submitted by the India Office the disputed charge was described as expenditure to which the Parliamentary Resolutions of 1914 did not apply, and which it would be contrary to the Government of India Act, section 20 (1), that Indian revenues should bear. It was pointed out by this Department in May 1921 that in these circumstances Parliamentary sanction must be obtained for the expenditure necessitated by the award. The same point has since been raised by the Government of India.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
18th April 1922.

No. 4.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS.

REVENUE.	£ s. d.	£ s. d.
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions in respect of the India Office Provident Fund - - -	36 5 11	
Subscriptions towards Indian Civil Service Family Pensions - - -	136 3 5	
		172 9 4
MISCELLANEOUS:		
Sale proceeds of unserviceable Stores - - - - -	106 15 9	
Miscellaneous receipts connected with the supply of Stores to India:		
Sale proceeds of sawdust, &c. - - - - -	202 18 2	
		309 13 11
RECEIPTS ON ACCOUNT OF REVENUE (carried forward) -		£482 3 3

COMMISSIONER for *India*, from 1st October 1920 to 31st March 1921.

DISBURSEMENTS.

EXPENDITURE.	£	s.	d.	£	s.	d.
LAND REVENUE: Stores for India				3	1	7
OPIUM: Stores for India				*— 2,412*	*15*	*5*
SALT: Stores for India				1,976	14	4
STAMPS: Stores for India				200,033	1	11
EXCISE: Stores for India				202	4	3
CUSTOMS: Stores for India				361	4	2
FOREST: Stores for India				4,745	19	11
POSTS AND TELEGRAPHS:						
Indian Postal and Telegraph Department:						
Stores for India	538,188	12	3			
Miscellaneous	388	13	3			
				538,577	5	6
Indo-European Telegraph Department: Stores (including 36*l.* 9*s.* 7*d.* moiety of cost of Stores for Persian Gulf Radio Offices)				31,803	0	6
MINT:	£	s.	d.			
Stores for India	29,036	7	4			
Miscellaneous	4	12	2			
				29,040	19	6
GENERAL ADMINISTRATION:						
Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students)	51,671	4	9			
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.	40,121	15	9			
Expenditure in connection with the Department for Indian Students: Allowances to Advisers at Universities, &c.	3,021	14	7			
Telegrams to India	617	18	8			
National Health Insurance and National Unemployment Insurance	170	8	10			
Additions to India Store Depôt Buildings	10,680	7	2			
Purchase of Lease of 42 and 44, Grosvenor Gardens	21,000	0	0			
Alterations to ditto to fit them for offices, furnishing, &c.	3,906	10	5			
Office contingencies: Rates, fuel, lighting, postage and telegrams other than to India and petty charges	209	10	0			
Trade Commissioner's Office in London in connection with the Commerce and Industry Department	4,682	16	0			
	136,082	6	2			
Motor Car for Government use in India	1,903	13	9			
	137,985	19	11			
Stores for India: Currency Notes, &c.	161,394	13	4			
				299,380	13	3
LAW AND JUSTICE:						
Stores for India	1,155	15	5			
Sundry items	17	12	9			
				1,173	8	2
POLICE: Stores for India				64	5	10
EDUCATION: Scholarships to enable Indians to pursue their education in this country				10,076	1	11
MEDICAL:						
Stores for India	11,703	10	8			
Miscellaneous	2	9	0			
				11,705	19	8
SANITATION: Stores for India				940	8	6
POLITICAL: Stores for India (including 3,848*l.* 3*s.* 7*d.*, moiety of cost of Stores for lighting and buoying the Persian Gulf and 7*s.*, moiety of cost of Stores for the South Persia Military Police)				7,882	17	8
AGRICULTURE: Stores for India				340	5	0
SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS: Stores for India				48,760	19	8
Carried forward				1,184,655	15	11

No. 4.—Account of the Receipts and Disbursements of the High

	£	s.	d.
Brought forward - - - -	482	3	3

Receipts—*continued.*

Revenue—*continued.*

MILITARY SERVICES:

Army—Effective:

Proceeds of sale of unserviceable Military Stores, &c.:				
Clothing and Necessaries - - - -	4,830	10	1	
Ordnance and Miscellaneous - - - - -	69	6	4	
				4,899 16 5

Total Receipts on Account of Revenue - - - -	£5,381 19 8
Carried forward - - - -	£ 5,381 19 8

COMMISSIONER for *India*, from 1st October 1920 to 31st March 1921—*continued.*

	£	s.	d.
Brought forward	1,184,655	15	11

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

SUPERANNUATION ALLOWANCES AND PENSIONS:							
Home Service Pensions—Compassionate and Miscellaneous						156	11 3
STATIONERY AND PRINTING:				£	s. d.		
Stationery, Printing and Bookbinding for the High Commissioner's Office				594	18 9		
Stores for India				180,433	9 3		
						181,028	8 0
MISCELLANEOUS:		£	s. d.				
Grant to the Funds of the Burma Society		375	0 0				
Sundry items		25	13 3				
				400	13 3		
Miscellaneous Charges connected with the supply of Stores to India:							
		£	s. d.				
Stores lost *ex* various ships owing to enemy action		6,273	13 11				
Other Stores lost or damaged in transit to India		1,036	18 2				
Contributions to general average on ships imperilled by enemy action		2,763	2 8				
Other contributions to general average		177	15 10				
				10,251	10 7		
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)		258	15 0				
Commission on Freight, Lighterage, Dock Dues, Packing, &c.		*-4,980*	*1 9*				
				-4,721	*6 9*		
						5,930	17 1
FAMINE RELIEF AND INSURANCE:							
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India						8,043	16 2
IRRIGATION:							
MAJOR WORKS: Stores for India						1,239	17 4
OTHER PUBLIC WORKS:							
CIVIL WORKS AND MISCELLANEOUS SERVICES: Stores for India						17,312	16 6
MILITARY SERVICES:							
ARMY—EFFECTIVE:							
Miscellaneous:							
Travelling Expenses, Advances of Pay, &c., in connection with appointments to Ordnance Factories in India, &c.				746	10 5		
Stores for India:							
Clothing		55,000	0 0				
Ordnance and Miscellaneous		1,175,656	16 0				
North-West Frontier, 1919		682,034	2 7				
Medical		230,176	9 8				
Military Farms		24,404	6 0				
Supply and Transport		61,524	16 5				
Remount		1,724	7 6				
Mechanical Transport		501,265	4 7				
				2,731,786	2 9		
MARINE—EFFECTIVE: Stores for India:							
Coal		175	11 8				
Miscellaneous		237,118	15 11				
				237,294	7 7		
MILITARY WORKS: Stores for India				59,991	4 4		
						3,029,818	5 1
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE						£4,428,186	7 4
Carried forward						£4,428,186	7 4

No. 4.—Account of the Receipts and Disbursements of the High

RECEIPTS—*continued.*

	£	s.	d.
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	5,381	19	8

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:

	£	s.	d.
Stores for Mesopotamian Railways	49,968	13	3

MISCELLANEOUS DEPOSITS:

	£	s.	d.			
Enemy ships employed under the control of the High Commissioner	694,179	16	8			
Passages of Indian Students	177	0	0			
				694,356	16	8
					744,325	9 11

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

Estates remitted from India by Administrators-General and Official Trustees by means of Bills on London	41,979	17	6	
Enemy ships employed under the control of the Director, Royal Indian Marine	1,495	10	9	
Subscriptions to the General Provident Fund	2	10	11	
Subscriptions to the Indian Civil Service Provident Fund	64	17	5	
Miscellaneous receipts	1,315	3	0	
				44,857 19 7

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND THE HIGH COMMISSIONER.

NET ADVANCE BY THE SECRETARY OF STATE FOR INDIA IN COUNCIL				9,957,805 4 11
				£10,752,370 14 1

OFFICE OF THE HIGH COMMISSIONER FOR INDIA,
11th August 1921.

INDIA AUDIT OFFICE,
18th April 1922.

I certify that the above account has been examined under my directions and

COMMISSIONER for *India*, from 1st October 1920 to 31st March 1921—*continued*.

DISBURSEMENTS—*continued*.

	£	s.	d.
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)			4,428,186 7 4

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:						
STATE RAILWAYS:	£	s.	d.			
Stores for India:						
Eastern Bengal Railway	485,756	19	5			
North-Western Railway	1,092,122	17	3			
Oude and Rohilkund Railway	450,697	10	3			
Aden Railways	2,652	3	7			
Khyber Railway	47,523	2	2			
	2,078,752	12	8			
Salary and Expenses of Consulting Engineers and Staff, &c.	9,936	7	4			
				2,088,689	0	0
IRRIGATION WORKS: Stores for India				5,892	0	3
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:						
Stores for India	148,224	14	11			
Miscellaneous	*—0*	*6*	*6*			
				148,224	8	5
						2,242,805 8 8

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:						
Stores for Mesopotamian Railways				91,478	12	6
MISCELLANEOUS DEPOSITS:						
Enemy ships employed under the control of the High Commissioner	293,704	10	7			
Passages of Indian Students	42	0	0			
				293,746	10	7
						385,225 3 1

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

Expenditure to be brought to charge in India in connection with Stores shipped to India under War Indents:						
Clothing	172,704	14	11			
Ordnance and Miscellaneous	135,905	11	5			
Medical	8,764	6	3			
Military Farms	13	6	8			
Supply and Transport	408,276	19	3			
Remount	1,774	2	11			
Marine	160	12	3			
Mechanical Transport	29	1	9			
				727,628	15	5
Stores supplied by the War Office on direct demands from India				1,354,210	6	7
				2,081,839	2	0
Stores supplied under Ordnance Factory Indents				285,469	1	3
Stores supplied in connection with Munitions				13,538	18	11
Miscellaneous charges on Stores (War)				3,064	10	9
Expenditure in connection with the extension of Ordnance Factories in India				1,034	12	0
Purchase of Ford Cars				608	3	5
Aviation: Stores				347,559	10	9
Stores supplied for Military purposes under direct demands from Aden				82	19	5
Remittances by Administrators-General and Official Trustees in India				35,495	19	8
Stores chargeable to Provincial and Local Funds, and to Native States				523,677	8	10
Nickel, &c., supplied for coinage purposes				6,275	5	3
Miscellaneous payments to be brought to charge or recovered in India				32,990	12	1
Bombay Back Bay Reclamation Scheme				247,786	19	0
Enemy Ships employed under the control of the Director, Royal Indian Marine				53	1	6
						3,579,476 4 10
TOTAL DISBURSEMENTS						£10,635,693 3 11
CASH AT THE BANK OF ENGLAND AND IN THE HANDS OF SUB-ACCOUNTANTS ON THE 31ST MARCH 1921						116,677 10 2
						£10,752,370 14 1

H. McD. ELLERCAMP,
Deputy Chief Accounting Officer.
G. H. STOKER, *Chief Accounting Officer.*

that, subject to the observations contained in the annexed Report, it is in my opinion correct.

W. A. STURDY, *Auditor.*

No. 5.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS upon the Accounts of the HIGH COMMISSIONER FOR INDIA, for the period 1st October 1920 to 31st March 1921.

GENERAL.

1. Under clause 9 of the Order in Council, dated 13th August 1920, which made provision for the appointment of the High Commissioner, it was laid down that his accounts should be audited by the Auditor of the accounts of the Secretary of State in Council, who should make a report on those accounts to the High Commissioner for transmission to the Governor-General in Council. The procedure to be followed was further dealt with in the Secretary of State's Despatch to India, Accounts, No. 12, dated 30th September 1920.

The duties transferred in the financial year 1920–21 were those relating to—

(*a*) the Store Department,
(*b*) the Indian Students' Department,
(*c*) the Official Agent to the Administrators-General in India,
(*d*) the Indian Trade Commissioner,

together with the connected accounting arrangements. The attached account relates to these services from October 1920 to March 1921, but questions relating to payments during the whole of the financial year are dealt with in this Report.

I have explained in my Report on the Account of the Secretary of State for the year 1920–21 that, owing to the great increase of work both in volume and complexity, instead of the practically complete audit carried out in pre-war years a test audit is now being substituted.

My proposals as to the methods and extent of examination necessary to maintain what I consider to be an adequate check have been approved.

ENEMY SHIPS UNDER THE CONTROL OF THE HIGH COMMISSIONER.

2. These ships were under the control of the India Office up to 30th September 1920. The balance of receipts over expenses at that date, amounting to 3,584,646*l.* 2*s.* 10*d.*, is held by the Secretary of State in his accounts. The excess receipts from 1st October 1920 to 31st March 1921 amounted to 400,475*l.* 6*s.* 1*d.*

CHARGES BY DEPARTMENTS OF THE IMPERIAL GOVERNMENT FOR SERVICES RENDERED IN CONNECTION WITH THE SUPPLY OF STORES.

3. The usual practice when stores are supplied by a Government Department on repayment is to make a percentage addition to the value of the stores to cover inspection, storage, handling charges, &c. The War Office in October 1919 made a considerable increase in the scale of these charges, and on the matter being referred to this Department for observations it was suggested that details should be requested of the data on which the proposed rates had been fixed; when these details had been supplied it transpired that a factor had been included which it was admitted ought not, in accordance with previous practice, to apply to stores supplied for Indian purposes, viz., interest on capital, in respect of which $2\frac{3}{4}$ per cent. was added. As a result of further correspondence and conferences, at which this Department was represented, this item was eliminated and other modifications were made. The War Office proposed to charge the new rates on all claims preferred on or after 14th October 1919, *i.e.*, the date of their promulgation, but they afterwards agreed that the new rates should apply only to issues of stores made on or after that date.

As the rates are applied to very large quantities of stores, Indian revenues will benefit considerably by the modifications of the original proposals made by the War Office.

RETURNED PACKING ACCOUNTS.

4. In the case of all stores, except those obtained on direct demand, sent to India, whether as freight or by post, a packing account, giving details of the articles contained in the various cases, is sent out. A separate packing account is sent in respect of each service concerned and bears instructions that it is to be returned to the Director-General of Stores, with any remarks as to damages or short delivery, by the first opportunity after the stores have been surveyed; the document thus serves two purposes; firstly, it affords evidence that the stores have been received, and secondly, it is the basis for effecting recovery in the case of damaged stores or short deliveries. During the war these accounts have been examined in this Department and the attention of the Director-General drawn to any case where action was necessary. Recently there has been a reversion to the pre-war practice under which the accounts were scrutinised by members of the staff of the Store Department and came under audit at a later stage. The importance of these documents is illustrated by a recent case, where a sum of 6,315*l.* was recovered on account of damage to rifles in transit owing to ineffective packing.

It has been the practice to give details in the Auditor's report of the numbers of accounts sent out each year and of those outstanding in respect of the year under review and of the two preceding years. For several years past the number of cases in which a packing account was never returned has run into several hundreds, *e.g.*, there are still 381 Ship Accounts and 936 Post Accounts outstanding for 1919–20 out of a total of 11,968. In 1920–21, 13,579 packing accounts were sent, of which 1,908 are still outstanding; 671 of these relate to Ship Accounts and 1,237 to Post Accounts.

In 1911 a Despatch was sent to India asking for the return of packing accounts so as to reach the Director-General within six months of the date of shipment of the stores to which they related; in cases where the packing account has not arrived within that period any claims against contractors for shortages, &c. have, as a general rule, been waived.

While the packing accounts are not the only documents sent to India relating to stores (invoices and tonnage accounts also being sent out), it seems to me to be unsatisfactory that in so large a proportion of cases the accounts are never returned.

Overcharges on Stores supplied to India.

5. Several questions have been raised by this Department relating to the prices charged for stores supplied to India which have resulted in the recovery of considerable amounts. The supplies were made by Departments of the Imperial Government, chiefly by the Ministry of Munitions, and the charges were based on rates laid down in priced vocabularies of stores. These rates are varied from time to time in accordance with the cost of the stores, and in most cases the point raised was whether the prices charged were those current at the time of issue. The following are typical cases:—

(i) Vickers and Lewis guns were supplied and charged for at 130*l.* and 90*l.* each respectively, whereas the correct rates at the time of issue proved to be 80*l.* and 52*l.* each respectively. In other cases 175*l.* per gun was charged instead of 148*l.* 10*s.* As a result of the queries 11,994*l.* was recovered.

(ii) 230,000 blankets were supplied at 15*s.* 6*d.* each, whereas the correct rate was 13*s.* 6*d.* Pending the receipt of information from India as to which, if any, of these blankets were issued for Imperial purposes, 15,000*l.* on account of the overcharge of 23,000*l.* has been refunded.

(iii) With regard to large supplies of condensed milk, attention was drawn to the fact that cases were charged for at 2*s.* each, whereas on similar previous supplies no such charge had been made. As a result 3,748*l.* was recovered.

(iv) Seaming material for aeroplanes was supplied and charged for at 3*s.* 1*d.* a yard, whereas similar supplies had been made at rates varying from 1*s.* 2*d.* to 1*s.* 11*d.* per dozen yards. On enquiry it proved that the rate should have been 3*s.* 1*d.* per dozen yards, and 1,394*l.* was recovered.

Outstanding Claims for Stores lost during the War.

6. In the two preceding Reports reference was made to the cases of the *Clan Mackay* and the *Shirala*.

The former vessel was lost at sea in 1918 owing to negligent navigation. A claim for the value of the stores was made on the owners of the vessel, who referred the matter to the Ministry of Shipping as the ship was being run on "Liner Requisition." Since the last Report the affairs of the Ministry of Shipping have been taken over by the Mercantile Marine Department of the Board of Trade, and correspondence is still proceeding with that Department. The amount of the claim is upwards of 22,000*l.*, and owing to the long delay in settlement the question is being considered of making an addition to the claim on account of interest.

The *Shirala* was torpedoed while carrying Indian Government stores to the value of 349,000*l.* Two attempts were made to salve these stores, but operations were abandoned at the end of 1920. The salvage is stated to have been disappointingly small, but the final account of apportionment has not yet been received.

Advances subject to Adjustment.

7. The advances referred to in paras. 3 and 22 of the preceding Report were accounted for in 1920–21. Two further advances were made to the War Office in that year, viz., 130,000*l.* on account of mechanical transport supplied to India, and 100,000*l.* to cover estimated expenditure in ordnance factories on stores supplied for India.

W. A. Sturdy,
Auditor.

India Audit Office,
18th April 1922.

No. 6.—SUMMARY of PAYMENTS in the Year 1920–21 for Stores procured for Shipment to India.

Head of Service.	Stores. £ s. d.	Freight. £ s. d.	TOTAL. £ s. d.
Expenditure charged against Revenue:			
Land Revenue	202 16 0	5 10 4	208 6 4
Opium	853 15 3	344 2 4	1,197 17 7
Salt	3,791 2 1	165 5 1	3,956 7 2
Stamps	340,116 11 8	29,229 8 6	369,346 0 2
Excise	513 14 7	58 0 6	571 15 1
Customs	373 4 2	9 3 7	382 7 9
Forest	14,482 5 1	1,022 0 9	15,504 5 10
Posts and Telegraphs:			
Indian Postal and Telegraph Department	886,691 8 7	45,545 14 5	932,237 3 0
*Indo-European Telegraph	53,305 3 8	4,662 4 3	57,967 7 11
Mint	53,716 14 1	10,584 17 0	64,301 11 1
General Administration	466,035 19 9	12,612 14 7	478,648 14 4
Law and Justice	1,500 11 10	344 11 2	1,845 3 0
Police	143 19 0	25 6 5	169 5 5
Medical	27,523 7 7	1,132 18 9	28,656 6 4
Sanitation	1,010 6 5	28 3 6	1,038 9 11
Political	8,765 8 1	401 2 2	9,166 10 3
Agriculture	385 15 4	145 9 9	531 5 1
Scientific and Miscellaneous Departments	69,180 6 8	20,434 7 9	89,614 14 5
Stationery and Printing	247,011 8 7	11,341 7 9	258,352 16 4
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	9,090 14 9	543 9 11	9,634 4 8
Irrigation: Major Works	1,383 4 7	1 0 4	1,384 4 11
Other Public Works: Civil Works	20,345 12 4	2,061 1 3	22,406 13 7
Military Services:			
Army—Effective:			
Clothing	107,000 0 0	3,000 0 0	
Ordnance and Miscellaneous	1,312,701 8 4	78,108 15 1	
North-West Frontier, 1919	843,774 7 5	55,329 15 3	
Medical	310,109 3 7	20,020 0 8	
Military Farms	46,922 0 8	5,487 9 8	3,456,744 16 6
Supply and Transport	84,000 0 0	2,000 0 0	
Mechanical Transport	569,958 6 9	15,563 9 1	
Remount	2,700 0 0	70 0 0	
Marine:			
Coal (adjustment of Year 1918 Freight Rates)	—	175 11 8	401,154 7 3
Miscellaneous	374,384 19 11	26,593 15 8	
Military Works	120,218 5 9	7,037 11 11	127,255 17 8
£	5,978,192 2 6	354,084 9 1	6,332,276 11 7
Expenditure not charged to Revenue:			
State Railways:			
Eastern Bengal Railway	816,522 19 1	48,316 4 10	
North-Western Railway	2,056,292 1 8	168,751 13 5	
Oude and Rohilkund Railway	590,192 0 11	27,187 3 2	3,757,437 8 10
Khyber Railway	47,422 7 1	100 15 1	
Aden Railway	2,445 3 9	206 19 10	
Irrigation Works	13,400 9 4	1,635 16 0	15,036 5 4
Initial expenditure on the New Capital at Delhi	188,084 13 8	14,953 6 4	203,038 0 0
Remittance Account:			
Stores supplied for War Purposes:			
Clothing	395,781 12 8	25,124 6 10	
Ordnance and Miscellaneous	168,692 12 4	4,162 2 8	
Medical	10,665 16 5	4,268 3 10	
Military Farms	—	13 6 8	
Supply and Transport	410,855 4 4	— *2,578 5 1*	1,019,015 19 6
Mechanical Transport	74 16 6	16 16 5	
Remount	1,594 9 11	179 13 0	
Marine	69 13 1	95 9 11	
Stores supplied for Ordnance Factories under 1916–20 Indents	419,273 2 5	30,079 12 10	449,352 15 3
Stores supplied in connection with munitions	1,107 19 4	13,558 19 7	14,666 18 11
Ford Cars	476 19 3	1,355 13 4	1,832 12 7
Aviation Stores	339,803 3 10	27,256 19 4	367,060 3 2
Stores supplied for military purposes under direct demands from Aden	82 9 11	0 9 6	82 19 5
Stores consigned to the Great Indian Peninsula Railway for distribution in India	17,737 1 9	2,380 13 11	20,117 15 8
Stores chargeable to Provincial and Local Funds and to Native States:			
Railway Stores	57,120 17 10	4,591 18 9	744,682 8 9
Other Stores	630,114 13 1	52,854 19 1	
Bombay Back Bay Reclamation Scheme	245,717 4 8	2,054 8 1	247,771 12 9
Nickel, &c., supplied for Coinage	113,005 9 3	6,611 12 4	119,617 1 7
TOTAL £	12,504,725 4 7	787,263 8 9	†13,291,988 13 4

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

† Excluding 1,325*l.* 9*s.* 3*d.* for Stores supplied on Contracts transferred to the War Office shown under "Deposits and Advances" and 1,608,404*l.* 4*s.* 2*d.* for Stores supplied by the War Office on direct demands from India shown under "Remittance Account."

SIDNEY TURNER, *Accountant-General.*

No. 7.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1920 to 31st March 1921.

	£	s.	d.	£	s.	d.
Salaries of Establishments in England				3,400	0	0
Stores supplied or services rendered at various Naval Stations				281	4	2
Payments in respect of the Estimated normal cost of the Indian Troop Service in accordance with the terms of the Memorandum agreed to by the Indian and Imperial Governments:						
Advance, subject to adjustment, for the year 1920–21	900,000	0	0			
Balance for the year 1918–19	634	0	0			
				900,634	0	0
				904,315	4	2

Net Expenditure in England as shown in the Home Accounts :—

	£	s.	d.	£	s.	d.
Disbursements (page 19)	904,315	4	2			
Receipts	—					
				904,315	4	2

BOARD OF TRADE, 8th March 1922.

C. J. EDWARDS,
for Director of Transports.

No. 8.—General Account (Estimated) of the Receipts and Disbursements in England of the

RECEIPTS.

	Secretary of State. Central.	High Commissioner. Central.	Total.
	£	£	£
REVENUE:			
Railway Revenue Account	191,050	—	191,050
Posts and Telegraphs	413	—	413
Interest	250,214	—	250,214
Medical	136	—	136
Currency	406,964	—	406,964
Superannuation Allowances and Pensions: Receipts in aid	19,520	19,241	38,761
Stationery and Printing: Sale of Government Publications	1,202	—	1,202
Miscellaneous	578,765	46,992	625,757
Military Services:			
Army—Effective	1,037,306	6,541	1,043,847
Army—Non-Effective	1,274,651	5,077	1,279,728
Marine—Effective	52,326	—	52,326
Total Receipts on account of Revenue	3,812,547	77,851	3,890,398
CAPITAL ACCOUNT NOT CHARGED TO REVENUE:			
State Railways: Issue of Debentures	450,000	—	450,000
DEBT, DEPOSITS, AND ADVANCES:			
Permanent Debt Incurred	14,367,141	—	14,367,141
Unfunded Debt	1,771	19	1,790
Repayment of Advances	2,358,362	108,123	2,466,485
Gold Standard Reserve	97,083,753	—	97,083,753
Paper Currency Reserve	37,103,164	—	37,103,164
Miscellaneous Deposits	281,576	663,869	945,445
REMITTANCES:			
Remittance Account between England and India:			
Receipts from the Imperial Exchequer	28,416,545	—	28,416,545
Remittances through the Paper Currency Reserve	2,501,159	—	2,501,159
Other remittance transactions	2,567,299	166,757	2,734,056
Remittances by the Secretary of State to the High Commissioner for India	—	14,510,011	14,510,011
Total Receipts	188,943,317	15,526,630	204,469,947
Opening Balance, 1st April 1921	7,093,154	116,678	7,209,832
	196,036,471	15,643,308	211,679,779

India Office,
May 1922.

Government of *India*, from 1st April 1921 to 31st March 1922.

	Secretary of State.		High Commissioner.		Total.
	Central.	Provincial.	Central.	Provincial.	
EXPENDITURE:	£	£	£	£	£
Customs	469	—	8,760	—	9,229
Taxes on Income	—	—	2,281	—	2,281
Salt	77	—	7,592	—	7,669
Opium	—	—	5,260	—	5,260
Land Revenue	—	2,433	1,722	17,606	21,761
Excise	—	2	170	5,280	5,452
Stamps	—	—	5,986	—	5,986
Forest	49,602	8,616	6,044	41,778	106,040
Railway Revenue Account	10,135,207	—	87,441	—	10,222,648
Construction of Railways	—	—	—	5,324	5,324
Irrigation, Navigation, Embankment and Drainage Works	—	389	2,537	33,448	36,374
Posts and Telegraphs	*-141,797*	—	1,025,973	—	884,176
Interest on Debt	2,993,143	—	—	—	2,993,143
Sinking Funds	500,000	—	—	—	500,000
General Administration	216,655	4,474	207,661	219,727	648,517
Audit	13,676	—	14,187	—	27,863
Administration of Justice	202	2,635	3,749	68,085	74,671
Jails and Convict Settlements	331	139	962	9,061	10,493
Police	237	8,950	9,242	101,847	120,276
Ports and Pilotage	297	—	15,257	3,794	19,348
Ecclesiastical	1,459	—	24,567	—	26,026
Political	14,591	—	67,816	—	82,407
Scientific	11,128	1,124	26,296	231	38,779
Education	764	2,226	5,996	64,611	73,597
Medical	2,660	1,236	16,872	85,955	106,723
Public Health	1,331	1,600	2,373	9,874	15,178
Agriculture	3,160	2,609	5,754	27,364	38,887
Industries	87	516	6,767	13,342	20,712
Aviation	—	—	30	—	30
Miscellaneous Departments	5,928	337	11,743	4,495	22,503
Currency	285	—	415,122	—	415,407
Mint	121	—	5,087	—	5,208
Civil Works	771	5,864	17,849	249,320	273,804
Territorial and Political Pensions	11,553	—	—	—	11,553
Superannuation Allowances and Pensions	550,507	—	1,528,203	40,258	2,118,968
Stationery and Printing	5,680	194	142,557	30,459	178,890
Miscellaneous	179,114	25,448	37,742	82	242,386
Military Services:					
Army—Effective	5,325,403	—	2,643,918	—	7,969,321
Army—Non-Effective	3,319,477	—	16,800	—	3,336,277
Marine	193,054	—	211,553	—	404,607
Military Works	—	—	121,493	—	121,493
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	23,395,172	68,792	6,713,362	1,031,941	31,209,267
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:					
Construction of State Railways	10,613,903	—	2,957,575	—	13,571,478
State Railways: Discharge of Debentures	50,000	—	—	—	50,000
Construction of Irrigation, Navigation, Embankment and Drainage Works	—	—	—	617,525	617,525
Initial Expenditure on New Capital at Delhi	24,923	—	134,855	—	159,778
Bombay Development Scheme	—	—	—	746,249	746,249
DEBT, DEPOSITS AND ADVANCES:					
Unfunded Debt	673	—	—	—	673
Advances Repayable	2,250,215	—	162,352	—	2,412,567
Gold Standard Reserve	97,086,861	—	—	—	97,086,861
Paper Currency Reserve	37,103,164	—	—	—	37,103,164
Miscellaneous Deposits	279,618	—	736,539	—	1,016,157
REMITTANCES:					
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to the Imperial Exchequer	1,279,793	—	—	—	1,279,793
Purchase of Gold and Silver	111,297	—	—	—	111,297
Other Remittance Transactions	388,196	—	2,408,717	—	2,796,913
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	14,510,011	—	—	—	14,510,011
TOTAL DISBURSEMENTS	187,093,826	68,792	13,113,400	2,395,715	—
	68,792	—	2,395,715	—	—
	187,162,618	—	15,509,115	—	202,671,733
CLOSING BALANCE, 31ST MARCH 1922	8,873,853	—	134,193	—	9,008,046
	196,036,471	—	15,643,308	—	211,679,779

SIDNEY TURNER, *Accountant-General.*

*No. 9.—Estimated Account of the Receipts and Disbursements of the Secretary of State in Council

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:	£		
East Indian Railway: Rent of premises occupied by the Company	230		
Bengal-Nagpur Railway: Dividends on Government holding	283		
	513		
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway)	48,000		
		48,513	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	10,987		
Southern Punjab Railway: Ditto	131,550		
		142,537	
			191,050
POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Message Revenue		1	
Contribution by His Majesty's Government in respect of—			
The maintenance of the Arabistan Line		150	
Miscellaneous		262	
			413
INTEREST:			
Interest realised from investment of Cash Balance, &c.			250,214
Carried forward			£ 441,677

* This an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of India on account of the Central Government of India, from 1st April 1921 to 31st March 1922.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS: Sundry items			469
SALT: Sundry items			77
FOREST: Sundry Items			49,602
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:	£		
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	303,280		
Eastern Bengal Railway (including Bengal Central Railway)	41,311		
Great Indian Peninsula Railway	205,954		
Indian Midland Railway	18,365		
Madras Railway	31,315		
Madras and Southern Mahratta Railway	64,816		
Oude and Rohilkund Railway	316,734		
Scinde Punjab and Delhi Railway	95,671		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 7·4015 per cent. on 9,418,019*l.* taken as Capital Outlay in this country from 1st April 1917 to 31st March 1922	2,549,880		
	4,159,045		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	5,833		
		4,164,878	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:			
East Indian Railway	1,112,547		
Eastern Bengal Railway	116,862		
Great Indian Peninsula Railway	1,268,119		
Madras Railway	488,378		
Scinde Punjab and Delhi Railway	371,388		
		3,357,294	
STATE RAILWAYS—SINKING FUNDS:			
East Indian Railway	169,925		
Eastern Bengal Railway	12,781		
Scinde Punjab and Delhi Railway	104,735		
		287,441	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Great Indian Peninsula Railway		81,250	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	85,247		
Bengal-Nagpur Railway	446,057		
Bombay Baroda and Central India Railway	95,000		
Burma Railways	112,500		
East Indian Railway	642,498		
Great Indian Peninsula Railway	199,750		
Madras and Southern Mahratta Railway	353,800		
Ditto (Mysore Railway)	48,000		
South Indian Railway	180,967		
		2,163,819	
MISCELLANEOUS RAILWAY EXPENDITURE:			
East Indian Railway: Rental paid to South Behar Railway Company	30,000		
Sundry Items	50,525		
		80,525	
			10,135,207
POSTS AND TELEGRAPHS:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT: Miscellaneous		1,326	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Payments in respect of Revenue	*—144,458*		
Other Payments	1,335		
		—143,123	
			—141,797
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		5,782,153	
Deduct:—Chargeable to			
State Railways—Interest on Debt	4,159,045		
State Railways—Interest chargeable against Companies on Advances	81,250		
		4,240,295	
		1,541,858	
DISCOUNT ON ISSUE OF 7,500,000*l.* India 7 per cent. Stock		173,128	
COMMISSION AND UNDERWRITING ON ISSUE OF 10,000,000*l.* INDIA 5½ PER CENT. STOCK		149,641	
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised		93,248	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		1,035,268	
			2,993,143
SINKING FUNDS: Redemption of Liabilities assumed in respect of British 5 per cent. War Loan (1929–47)			500,000
GENERAL ADMINISTRATION:			
Home Establishment, &c.	397,354		
Less: Contribution by His Majesty's Treasury	180,677		
		216,677	
Administration in India:			
Heads of Provinces (including Governor-General) and Executive Councils	*—498*		
Secretariat and Headquarters Establishments	476		
		—22	
			216,655
Carried forward			13,753,356

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of

RECEIPTS—*continued.*

		£
Revenue—*continued.*	Brought forward	441,677
MEDICAL: Pensions, &c., of Lunatics appropriated to their maintenance		136
CURRENCY: Paper Currency Reserve Investment: Interest and Discount		406,964

SUPERANNUATION ALLOWANCES AND PENSIONS:			
Widows' Funds of the Home Establishment of the East India Company (Sale of 2½ per cent. Consolidated Stock under Act 60 Vict. ch. 11, Dividends, &c.), and subscriptions in respect of the India Office Provident Fund		£ 6,048	
Subscriptions in respect of the Indian Military Funds, &c.		9,083	
Subscriptions, &c., towards Indian Civil Service Family Pensions		3,017	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service		1,372	
			19,520
STATIONERY AND PRINTING: Sale of Government Publications			1,202
MISCELLANEOUS:			
Profit on sale of Wheat		576,611	
Sundry items		2,154	
			578,765
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of	£		
Cost of the Transport of Troops	130,000		
Military Charges for Aden	100,000		
Amount received from the Imperial Government on account of			
Indian Regiments lent for service in the Colonies	20,374		
Lump Sum Composition on account of War Liabilities	610,000		
		860,374	
Consolidated Clothing Allowance of British soldiers	52,300		
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	119,944		
Indian Troop Service	507		
Miscellaneous	4,181		
		176,932	
		1,037,306	
ARMY—NON-EFFECTIVE:			
Contribution by the Imperial Government in respect of pensionary charges of Indian Troops		1,228,000	
Subscriptions towards Indian Military Service Family Pensions		46,651	
			2,311,957
MARINE: EFFECTIVE: Amount due from the Imperial Government in respect of passages to India per R.I.M.S. *Dufferin*			52,326
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			£3,812,547

India on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			13,753,356
AUDIT: Home Establishment	15,897		
Less: Contribution by His Majesty's Treasury	10,218		
		5,679	
Miscellaneous		7,997	
			13,676
ADMINISTRATION OF JUSTICE: Sundry Items			202
JAILS AND CONVICT SETTLEMENTS: Sundry Items			331
POLICE: Sundry Items			237
PORTS AND PILOTAGE: Sundry Items			297
ECCLESIASTICAL: Sundry Items			1,459
POLITICAL: Sundry Items			14,591
SCIENTIFIC DEPARTMENTS: Sundry Items			11,128
EDUCATION: Sundry Items			764
MEDICAL:			
Maintenance of Lunatics		303	
Sundry Items		2,357	
			2,660
PUBLIC HEALTH: Grants for Medical Research, &c.			1,331
AGRICULTURE: Sundry Items			3,160
INDUSTRIES: Sundry Items			87
MISCELLANEOUS DEPARTMENTS: Sundry Items			5,928
CURRENCY: Sundry Items			285
MINT: Sundry Items			121
CIVIL WORKS: Sundry Items			771
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		10,622	
Members of the Bengal Nizamut Family		931	
			11,553
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		96,865	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		453,642	
			550,507
STATIONERY AND PRINTING: Stationery, Printing, and Bookbinding, for the India Office, &c.		14,785	
Less: Contribution by His Majesty's Treasury		9,105	
			5,680
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations		54,916	
Examination expenses of Candidates for the Indian Civil Service, and miscellaneous		124,198	
			179,114
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Payments to War Office and Air Ministry in respect of British Forces serving in India	2,068,078		
Payments to War Office in respect of savings due to the War under minor heads of Military Expenditure in England (Refund)	*— 19,300*		
Furlough Allowances and Pay during Voyage of British Forces serving in India	209,054		
Consolidated Clothing Allowance of British soldiers	96,650		
Furlough Allowances of Officers of the Indian Service	659,351		
Indian Troop Service and cost of Sea Transport not charged to Troop Service	833,355		
Purchase of Horses and Donkeys	7,339		
Unemployment Insurance	115,400		
Marriage Allowances and Allotments	981,926		
Bounties for extension of service	1,800		
Indian Contingent at Peace Celebrations	71,408		
Miscellaneous	89,811		
Stores taken to India with Troops:		5,114,872	
Clothing	53,931		
Ordnance and Miscellaneous	156,600		
		210,531	
		5,325,403	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,055,000		
Pay of Non-effective Colonels of Royal Artillery	1,690		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,852,356		
Miscellaneous Pensions, &c.	222,769		
Indian Military Service Family Pensions	187,662		
		3,319,477	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,000		
Royal Indian Marine Furlough Pay	28,587		
Sundry Items	29,162		
		157,749	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	34,438		
Indian Navy Retired Pay	867		
		35,305	
			8,837,934
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			23,395,172

No. 9.—Estimated Account of the Receipts and Disbursements of the Secretary of State in Council

RECEIPTS—*continued.*

	£
Total Receipts on account of Revenue (brought forward)	3,812,547

RAILWAY CAPITAL ACCOUNT NOT CHARGED TO REVENUE.

CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:		
Replacement and issue of Debentures		450,000

DEBT.

PERMANENT DEBT INCURRED:			
	£		
India 7 per Cent. Stock	7,500,000		
India 5½ per Cent. Stock	6,867,141		
			14,367,141
UNFUNDED DEBT:			
Subscriptions to the Indian Military Widows' and Orphans' Fund			1,771

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:			
Repayment by the War Office of Expenditure in England in connection with Indian troops serving in War Areas	£ 202,899	£	
Repayment by the Imperial Government of Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army	2,693		
Indian Contingent at the Peace Celebrations	24,194		
Portion of advances to the Persian Government	21,519		
Portion of Investment in Indian Railway Debentures subsequently realised	2,101,455		
Miscellaneous	5,602		
		2,358,362	
GOLD STANDARD RESERVE:			
British Government Securities paid off	95,405,595		
Dividends on investments, Discount on Treasury Bills, &c.	1,678,158		
		97,083,753	
PAPER CURRENCY RESERVE:			
British Treasury Bills maturing		37,103,164	
MISCELLANEOUS DEPOSITS:			
Burma War Fund:	£		
Interest on investments	1,311		
Investment Account: Securities maturing	98,689		
	100,000		
Ottoman Public Debt Deposit:			
Interest on investments	1,510		
Investment Account	138,490		
	140,000		
Mysore Debenture Stock Sinking Fund:			
Interest on Investments	2,460		
Proceeds of Sale of India 3½ per Cent. Stock remitted from India	30,592		
	33,052		
Indian Cadets at Sandhurst	3,410		
Miscellaneous	5,114		
		281,576	
			136,826,855
Carried forward			£155,458,314

of India on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	23,395,172

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:

	£		
STATE RAILWAYS WORKED BY THE STATE:			
Miscellaneous Payments			5,306
	Discharge of Debentures.	Stores, Establishment Charges, &c. (Net).	
STATE RAILWAYS WORKED BY COMPANIES:	£	£	
Assam-Bengal Railway	50,000	347,089	
Bengal-Nagpur Railway	—	2,191,175	
Bengal and North-Western Railway	—	123,114	
Bombay Baroda and Central India Railway	—	965,502	
Burma Railways	—	512,319	
East Indian Railway	—	2,112,073	
Great Indian Peninsula Railway	—	2,104,280	
Madras and Southern Mahratta Railway	—	948,423	
Rohilkund and Kumaon Railway	—	22,079	
South Indian Railway	—	1,282,552	
	50,000	10,608,597	10,658,597
CIVIL WORKS:			
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:			
Miscellaneous payments			24,923
			10,688,826

DEBT.

UNFUNDED DEBT.

Indian Military Widows' and Orphans' Fund		673

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:			
Recoverable from the War Office:			
Expenditure in England in connection with	£		
Indian Troops serving in War Areas	202,899		
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Military Expenditure at Aden	8,553		
Troops serving in Persia	13,148		
Civil Administration of Iraq	5,520		
Pay of Second Lieutenants on appointment to the Indian Army	2,282		
Pay of Officers lent for duty under the Admiralty	*—52*		
Indian Contingent at the Peace Celebrations	*—946*		
Investment in Indian Railway Debentures	1,996,522		
Moiety of Expenditure in England in connection with			
South Persia Military Police	3,162		
Lighting and buoying the Persian Gulf	718		
Persian Gulf Radio Offices	270		
Miscellaneous	18,139		
		2,250,215	
GOLD STANDARD RESERVE:			
Investments in British Securities	95,668,171		
Appropriation for the reduction of created securities in the Paper Currency Reserve	1,418,690		
		97,086,861	
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills	34,602,005		
Transfer to Treasury Balances (*see* Remittance Account *per contra*)	2,501,159		
		37,103,164	
MISCELLANEOUS DEPOSITS:			
Burma War Fund	550		
,, ,, Investment Account	98,894		
Ottoman Public Debt Deposit: Investment Account	138,669		
Mysore Debenture Stock Sinking Fund: Investment Account	33,053		
Indian Cadets at Sandhurst	5,013		
Miscellaneous	3,439		
		279,618	
			136,719,858
Carried forward			£170,804,529

No. 9.—Estimated Account of the Receipts and Disbursements of the Secretary of State in Council

RECEIPTS—*continued.*

	£
Brought forward	155,458,314

REMITTANCES.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£	£
War Office:			
Advances in respect of			
War Expenditure in India	10,956,879		
Repayments in respect of			
Indian Force in North China	4,630		
Payments in India on A.F.O. 1706	1,200,481		
Indian Regiments lent for service in the Colonies	1,657		
Remittances of Asiatic Artillery, &c.	14,313		
		12,177,960	
Admiralty:			
Repayments in respect of			
Advances in India on account of Naval Services		234,800	
Foreign Office:			
Repayments in respect of moiety of expenditure in India in connection with			
Lighting and buoying the Persian Gulf	9,394		
Persian Gulf Radio Offices	1,308		
		10,702	
Board of Trade:			
Repayments in respect of			
Turkish Lighthouses in the Red Sea		6,607	
Other Imperial Government Departments:			
Repayments in respect of			
Pensions, &c., issued in India to British officers or men (Naval and Military) or their dependants	99,158		
Bills drawn in India on account of Emigration of Coolies and African Protectorates	157,919		
Postal and Money Order transactions	8,449,344		
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	5,462,922		
Opium shipped to Hong Kong, the Straits Settlements, and Siam	819,795		
Adjustments with Central Clearing Office (Enemy Debts)	7,105		
Miscellaneous	990,233		
		15,986,476	
Government of India 6 per cent. Rupee Loan, 1921		817,004	
Transfers through Paper Currency Reserve (*see* Deposits *per contra*)		2,501,159	
Other Remittance Transactions:			
Interest appropriated to Paper Currency Reserve for reduction of created securities	1,418,690		
Currency returned from India to countries of issue	18,045		
Payments on account of Australian personnel	1,671		
Hire of Transports on account of Australia and New Zealand	7,778		
Sale of Burma Rice	150,253		
Enemy Ships employed under the control of the Director, Royal Indian Marine	14,809		
Miscellaneous	139,049		
		1,750,295	
			33,485,003
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			188,943,317
BALANCE, 1ST APRIL 1921 (Home Treasury, 7,088,271*l.*; Gold Standard Reserve, 4,883*l.*)			7,093,154
			£196,036,471

INDIA OFFICE,
May 1922.

of India on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*cont.*

DISBURSEMENTS—*continued.*

	£
Brought forward	170,804,529

REMITTANCES.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Payments in England on I.A.F. 602	491,740	
Miscellaneous Remittances, &c., of British Soldiers, &c.	15,628	
		507,368
Admiralty:		
Transports		284,620
Ministry of Health:		
National Health Insurance, India		58,000
Board of Trade:		
Little Basses Light Vessel Dues	7,356	
Balances on Indian Shipping Masters' Accounts	180,202	
		187,558
Other Imperial Government Departments:		
Supplies to the Ministry of Munitions	30,893	
Motor Ambulances, Aircraft, &c., presented by Indian Princes and others	3,200	
Miscellaneous	208,154	
		242,247
Purchase of Gold		109,913
Purchase of Silver		1,384
Other Remittance transactions:		
Family Remittances and Allotments of British and Indian Services	41,672	
Remittances: Indo-European Telegraph	5,982	
Effects of deceased soldiers and others	4,862	
Remittances by British Troops for deposit in the Post Office Savings Bank	8,180	
Allotments of Pay of Civilian Artificers	10,557	
Liquidators of Hostile Firms	941	
Purchase of Java Quinine	83,208	
Enemy Ships employed under the control of the Director, Royal Indian Marine	247	
War, 1914: Expenditure to be brought to charge in India	7,470	
Aden Reinforcements	2,927	
East Indian Railway Company: Share of Surplus Profits	68,359	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	25,581	
Mission to Court of Persia: Bills and Telegraphic Transfers	28,000	
Assisted Siding for Baluchistan Chrome Co.	27,081	
Subscriptions to the Indian Civil Service Provident Fund from 1st April 1920 transferred to the High Commissioner	25,942	
Miscellaneous	26,869	
Exchange adjustments on Remittance transactions	20,318	
	388,196	
		1,779,286
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER		14,510,011
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		187,093,826
NET DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:		
Madras	11,998	
Bombay	5,520	
Bengal	11,599	
United Provinces of Agra and Oudh	9,634	
Punjab	6,977	
Burma	11,197	
Bihar and Orissa	5,881	
Central Provinces and Berar	4,299	
Assam	1,687	
		68,792
TOTAL DISBURSEMENTS		187,162,618
BALANCE, 31ST MARCH 1922 (Home Treasury, 8,872,078*l.*; Gold Standard Reserve, 1,775*l.*)		8,873,853
		£196,036,471

SIDNEY TURNER, *Accountant-General.*

No. 9a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1921 to 31st March 1922.

—	Madras.	Bombay.	Bengal.	United Provinces of Agra Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£	£	£	£	£	£	£	£	£	£
LAND REVENUE: Law charges in connection with appeals from India	962	18	792	658	3	—	—	—	—	2,433
EXCISE: Sundry items	—	2	—	—	—	—	—	—	—	2
FOREST: Sundry items	1,021	986	489	2,651	472	1,799	517	473	208	8,616
IRRIGATION: Productive: Miscellaneous	86	—	46	—	257	—	—	—	—	389
GENERAL ADMINISTRATION: Sundry items	178	732	2,657	212	213	15	348	79	40	4,474
ADMINISTRATION OF JUSTICE: Sundry items	2,385	—	—	—	—	—	250	—	—	2,635
JAILS: Sundry items	—	—	—	—	—	—	139	—	—	139
POLICE: Sundry items	361	292	1,244	607	760	3,796	826	363	701	8,950
SCIENTIFIC: Sundry items	354	—	—	—	—	218	552	—	—	1,124
EDUCATION: Sundry items	525	17	82	1,209	—7	309	54	37	—	2,226
MEDICAL: Sundry items	163	133	90	241	423	186	—	—	—	1,236
PUBLIC HEALTH: Sundry items	193	—	—	—	774	633	—	—	—	1,600
AGRICULTURE: Sundry items	266	647	292	274	181	619	—	198	132	2,609
INDUSTRIES: Sundry items	334	119	—	63	—	—	—	—	—	516
CIVIL WORKS: Sundry items	1,253	809	236	489	2,185	464	193	235	—	5,864
MISCELLANEOUS DEPARTMENTS: Sundry items	—	—	337	—	—	—	—	—	—	337
STATIONERY AND PRINTING: Sundry items	173	—	—	—	21	—	—	—	—	194
MISCELLANEOUS: Allowances of selected candidates for the Indian Civil Service, &c.	3,744	1,765	5,334	3,230	1,695	3,158	3,002	2,914	606	25,448
TOTALS	11,998	5,520	11,599	9,634	6,977	11,197	5,881	4,299	1,687	68,792

No. 10.

ESTIMATED ACCOUNTS

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

HIGH COMMISSIONER FOR INDIA

(Central and Provincial),

1921-22.

No. 10.*—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS.

REVENUE.

* This is an Account subject to audit and to the final adjustment of the accounts of Sub-Accountants.

COMMISSIONER FOR INDIA, from 1st April 1921 to 31st March 1922.

DISBURSEMENTS.

EXPENDITURE.

	£	£
CUSTOMS:		
Leave and Deputation Salaries	8,008	
Sundry items	81	
Stores for India	671	
		8,760
TAXES ON INCOME:		
Leave Salaries	2,262	
Sundry items	19	
		2,281
SALT:		
Leave Salaries	4,453	
Sundry items	25	
Stores for India	3,114	
		7,592
OPIUM:		
Leave Salaries	4,402	
Stores for India	858	
		5,260
LAND REVENUE:		
Leave Salaries	1,722	
Stores for India	* —	
		1,722
EXCISE:		
Leave Salaries	170	
Stores for India	* —	
		170
STAMPS: Stores for India	-	* 5,986
FOREST:		
Leave and Deputation Salaries	5,084	
Sundry items	147	
Stores for India	* 813	
		6,044
RAILWAY REVENUE ACCOUNT:		
Leave and Deputation Salaries	86,646	
Sundry items	795	
		87,441
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:		
Leave Salaries	2,525	
Stores for India	* 12	
		2,537
POSTS AND TELEGRAPHS:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:	£	
Leave and Deputation Salaries	16,429	
Sundry items	390	
Stores for India	986,557	
	1,003,376	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Leave Salaries	2,349	
Sundry items	69	
Stores for India	20,179	
	22,597	
		1,025,973
GENERAL ADMINISTRATION:		
High Commissioner's Establishments, &c.	175,024	
A. Heads of Provinces: Leave Salaries	1,765	
B. Legislative Bodies:	£	
Leave Salaries	342	
Sundry items	202	
	544	
C. Secretariat and Headquarters' Establishments:		
Leave Salaries	19,638	
Sundry items	10	
	19,648	
D. Commissioners: Leave Salaries	3,552	
E. District Administration: Leave Salaries	6,874	
	32,383	
Stores for India	* 254	
		207,661
AUDIT: Leave Salaries	-	14,187
ADMINISTRATION OF JUSTICE: Leave Salaries	-	3,749
JAILS AND CONVICT SETTLEMENTS:		
Leave Salaries	944	
Stores for India	* 18	
		962
POLICE: Leave Salaries	-	9,242
PORTS AND PILOTAGE: Leave Salaries	-	15,257
ECCLESIASTICAL: Leave Salaries	-	24,567
POLITICAL:		
Leave and Deputation Salaries	64,629	
Stores for India	3,187	
		67,816
Carried forward	-	1,497,207

* *See* page 67 for Expenditure or additional Expenditure for Stores under this Head.

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*continued.*

REVENUE—*continued.*

SUPERANNUATION ALLOWANCES AND PENSIONS:			
Subscriptions in respect of	£		
India Office Provident Fund	98		
Bengal Civil Fund	114		
Bombay Civil Fund—Provident Branch	278		
Indian Civil Service Family Pensions	18,575		
Contributions towards Family Pensions of non-European members of the Indian Civil Service	176		
			19,241
MISCELLANEOUS:			
Surcharges in respect of Marine Insurance on Stores supplied for Posts and Telegraphs, State Railways, &c.	39,580		
Ditto on Stores supplied to Provincial Governments	7,412		
			46,992
Carried forward		£	66,233

COMMISSIONER FOR INDIA, from 1st April 1921 to 31st March 1922—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE —*continued.*

	£	£	£
Brought forward			1,497,207
SCIENTIFIC DEPARTMENTS:			
Leave and Deputation Salaries		24,474	
Sundry items		70	
Stores for India		* 1,752	
			26,296
EDUCATION:			
A. University (including travelling expenses, &c., of Mr. E. A. Horne in America):			
Leave and Deputation Salaries	4,000		
Sundry items	854		
		4,854	
B. Secondary: Leave Salaries		550	
C. Primary: Leave Salaries		126	
E. General:			
Leave Salaries	358		
Sundry items	96		
		454	
Stores for India		12	
			5,996
MEDICAL:			
Leave Salaries		7,085	
Stores for India		* 9,787	
			16,872
PUBLIC HEALTH:			
Leave and Deputation Salaries		2,193	
Sundry items		175	
Stores for India		* 5	
			2,373
AGRICULTURE:			
Leave and Deputation Salaries		2,466	
Allowances and Fees for 5 Veterinary Scholars		759	
Sundry Items		96	
Stores for India		* 2,433	
			5,754
INDUSTRIES:			
Leave and Deputation Salaries		2,172	
Ideal Homes Exhibition		381	
Sundry items		84	
Stores for India		4,130	
			6,767
AVIATION: Stores for India		-	30
MISCELLANEOUS DEPARTMENTS:			
Leave and Deputation Salaries		858	
Indian Trade Commissioner in London		9,519	
Indian Trade Commissioner in East Africa		332	
Sundry items		40	
Stores for India		994	
			11,743
CURRENCY:			
Leave Salaries		550	
Sundry items		26	
Stores for India		414,546	
			415,122
MINT:			
Leave Salaries		4,788	
Sundry items		15	
Stores for India		284	
			5,087
CIVIL WORKS:			
Leave Salaries		2,895	
Sundry items		42	
Stores for India		* 14,912	
			17,849
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Home Service Pensions		2,159	
General Pensions		697,884	
Indian Civil Service Annuities		525,483	
Bengal, Madras and Bombay Civil Funds		252,337	
Indian Civil Service Family Pensions		50,340	
			1,528,203
STATIONERY AND PRINTING:			
Leave Salaries		702	
Stationery, Printing, and Bookbinding for High Commissioner's Office		5,056	
Stores for India		* 136,799	
			142,557
MISCELLANEOUS:			
Leave Salaries		2,224	
Supply of copies of the *Taswari Akhbar*, and sundry items		3,637	
Miscellaneous charges connected with the supply of Stores to India, &c.		31,881	
			37,742
Carried forward			3,719,598

* *See* page 67 for Expenditure or additional Expenditure for Stores under this Head.

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*continued.*

REVENUE—*continued.*

		£
	Brought forward - - -	66,233
MILITARY SERVICES:		
ARMY:—EFFECTIVE:	£	
Proceeds of sale of Unserviceable Stores - - - - -	6,541	
ARMY:—NON-EFFECTIVE:		
Subscriptions towards Indian Military Service Family Pensions - -	5,077	
		11,618
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - -		77,851

DEBT.

UNFUNDED DEBT:		
Subscriptions towards Indian Military Widows' and Orphans' Fund - - - -		19

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:	£	
Repayments in respect of Stores, &c., for Iraq Administration - -	107,973	
Miscellaneous - - - - - - - - - -	150	
	108,123	
MISCELLANEOUS DEPOSITS:		
Enemy Ships employed under the control of the High Commissioner -	663,869	
		771,992
Carried forward - -	£	849,862

COMMISSIONER FOR INDIA, from 1st April 1921 to 31st March 1922—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

			£
Brought forward - - -			3,719,598
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Stores for India:	£	£	
Clothing - - - - - -	228,654		
Ordnance—Arsenals and Depôts - - -	819,025		
Ordnance Factories - - - - -	307,142		
North-West Frontier - - - - -	239,878		
Medical - - - - - -	128,002		
Military Farms - - - - - -	20,875		
Supply and Transport - - - - -	45,433		
Remount - - - - - -	3,705		
Mechanical Transport - - - - -	602,971		
Aviation - - - - - -	218,002		
Manufacture of 3·7 Howitzer Equipment - -	379		
		2,614,066	
Miscellaneous:			
Leave and Deputation Salaries - - -	27,908		
Sundry items - - - - - -	1,944		
		29,852	
		2,643,918	
ARMY—NON-EFFECTIVE:			
Pensions of Army Mechanics, &c. - - - - -		16,800	
		2,660,718	
MARINE—EFFECTIVE:			
Stores for India - - - - - - - -		211,553	
MILITARY WORKS:			
Leave Salaries - - - - - -	132		
Stores for India - - - - - -	121,361		
		121,493	
			2,993,764
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE -			6,713,362

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS:			
Eastern Bengal Railway: Stores for India - -	601,641		
North-Western Railway: *Stores for India (including 166,482l. for purchase of coal)* - - - -	*1,896,949*		
Oudh and Rohilkund Railway: *Stores for India* - -	*351,514*		
Aden Railways: Stores for India - - -	*10,635*		
Khyber Railway: Stores for India - - -	96,142		
Other Payments - - - - - -	694		
		2,957,575	
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS		—*	
CIVIL WORKS:			
NEW CAPITAL AT DELHI:			
Leave and Deputation Salaries - - - -	4,528		
Sundry items - - - - - -	405		
Stores for India - - - - - -	129,922		
		134,855	
			3,092,430

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:			
Stores, &c., for Iraq Administration - - - -	150,695		
Loan to London School of Medicine for Women in connection with Indian women students - - - -	1,000		
Unallocated payments - - - - - -	10,507		
Miscellaneous - - - - - - -	150		
		162,352	
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the High Commissioner - - - - - -	736,434		
Passages of Indian students - - - - -	105		
		736,539	
			898,891
Carried forward - - -			£10,704,683

* *See* page 67 for Expenditure or additional Expenditure for Stores under this Head.

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the

RECEIPTS—*continued.*

	£
Brought forward - - -	849,862

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

	£	£
Administrators-General and Official Trustees in India - - - -	70,065	
Miscellaneous Receipts - - - - - - - -	55,101	
Enemy Ships under the control of the D.R.I.M. - - - - -	646	
Teak sent from India for sale in England - - - - - -	40,945	
		166,757

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND THE HIGH COMMISSIONER.

Net advance by the Secretary of State for India in Council - - - - -	14,510,011
BALANCE, 1ST APRIL 1921 -	116,678
TOTAL RECEIPTS - - -	£ 15,643,308

Office of the High Commissioner for India,
London, S.W. 1,
May 1922.

HIGH COMMISSIONER FOR INDIA, from 1st April 1921 to 31st March 1922—*continued.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		10,704,683

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

Expenditure to be brought to charge in India in connection with—	£		
Stores shipped to India under War Indents	234,093		
Stores supplied by the War Office on direct demands from India	733,554		
Miscellaneous charges on Stores (War)	5,148		
Stores supplied in connection with Munitions	1,823		
Stores supplied for Military purposes on direct demands from India	434		
		975,052	
Remittances by Administrators-General and Official Trustees in India		71,916	
Extension of Ordnance Factories in India		1,528	
Purchase of Ford Cars		202,659	
Nickel for Coinage		8,871	
Miscellaneous Payments to be brought to charge or recovered in India		59,855	
Miscellaneous Pay and Pensions chargeable to other than Indian Revenues		6,632	
Provincial and Local Funds and Native States—Stores		315,188	
Enemy ships under the control of the D.R.I.M.		904	
Purchase of Molasses		6,460	
Siege Batteries in India: Mechanical Transport vehicles supplied by War Office at end of 1920 from the Army of the Rhine		48,851	
Four 6-inch Howitzer Batteries and Ammunition		147,483	
		1,845,399	
Payments on account of Stores under Heads of Service which have been wholly or partially provincialised included in Remittance Account under the arrangement made in telegram from the High Commissioner to Government of India, dated 8th February 1921, No. 211:—	£		
Land Revenue	149		
Excise	315		
Stamps	332,819		
Forest	3,430		
General Administration	309		
Law and Justice	49		
Medical	4,039		
Public Health	148		
Agriculture	1,869		
Scientific and Miscellaneous	76,179		
Stationery and Printing	79,051		
Construction of Protective Irrigation Works	15,480		
Irrigation—			
Major Works	2,454		
Minor Works	38		
Civil Works	19,631		
	535,960		
Irrigation—Capital Expenditure	27,358		
		563,318	
			2,408,717
TOTAL DISBURSEMENTS on account of the CENTRAL GOVERNMENT			£13,113,400
Disbursements on account of Provincial Governments:—			
Madras		117,490	
Bombay		859,319	
Bengal		606,675	
United Provinces of Agra and Oudh		113,538	
Punjab		115,173	
Burma		405,258	
Bihar and Orissa		84,430	
Central Provinces and Berar		59,335	
Assam		34,497	
			2,395,715
TOTAL DISBURSEMENTS			£15,509,115
BALANCE, 31ST MARCH 1922			134,193
			£15,643,308

The above expenditure has been incurred under the separate control of the Central and Provincial Governments of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accounting Officer.

No. 10a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF MADRAS, from 1st April 1921 to 31st March 1922.

			£
LAND REVENUE: Leave Salaries			3,742
EXCISE:			
Leave Salaries	£ 1,291		
Stores for India	3		
		1,294	
FOREST:			
Leave Salaries	6,226		
Stores for India	394		
		6,620	
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:			
Stores for India		3	
GENERAL ADMINISTRATION:			
A. Heads of Provinces: Leave Salaries	477		
C. Secretariat and Headquarters' Establishments: Leave Salaries	4,660		
D. Commissioners:	£		
Leave Salaries	1,311		
Sundry items	78		
	1,389		
E. District Administration: Leave Salaries	20,488		
Stores for India	20		
		27,034	
ADMINISTRATION OF JUSTICE: Leave Salaries		5,550	
JAILS AND CONVICT SETTLEMENTS:			
Leave Salaries	1,509		
Sundry items	43		
Stores for India	276		
		1,828	
POLICE:			
Leave Salaries	14,300		
Stores for India	2,316		
		16,616	
EDUCATION:			
A. University: Leave and Deputation Salaries	2,095		
C. Primary: Leave Salaries	171		
D. Special: Leave Salaries	198		
E. General:			
Leave Salaries	604		
Government Scholarships	2,463		
	3,067		
Stores for India	5		
		5,536	
MEDICAL:			
Leave and Deputation Salaries	9,459		
Sundry items	90		
Stores for India	3,763		
		13,312	
PUBLIC HEALTH:			
Leave Salaries	591		
Sundry items	1		
Stores for India	504		
		1,096	
AGRICULTURE:			
Leave Salaries	3,125		
Sundry items	132		
Stores for India	1,173		
		4,430	
INDUSTRIES:			
Leave Salaries	1,198		
Sundry items	164		
Stores for India	4,281		
		5,643	
MISCELLANEOUS DEPARTMENTS:			
Leave Salaries	182		
Stores for India	162		
		344	
CIVIL WORKS:			
Leave Salaries	11,285		
Sundry items	10		
Stores for India	2,137		
		13,432	
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Indian Civil Service Annuities	145		
General Pensions	2,341		
		2,486	
STATIONERY AND PRINTING:			
Leave Salaries	254		
Sundry items	5		
Stores for India	8,265		
		8,524	
TOTAL			£117,490

42, Grosvenor Gardens,
April 1922.

G. H. STOKER,
Chief Accounting Officer.

No. 10b.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BOMBAY, from 1st April 1921 to 31st March 1922.

	£	£
LAND REVENUE:		
Leave Salaries	365	
Stores for India	1,725	
		2,090
EXCISE:		
Leave Salaries	934	
Stores for India	35	
		969
FOREST:		
Leave Salaries	3,764	
Stores for India	1,742	
		5,506
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:		
Leave and Deputation Salaries	4,353	
Sundry items	580	
Stores for India	1,195	
		6,128
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave Salaries	1,421	
C. Secretariat and Headquarters' Establishments: Leave Salaries	6,366	
D. Commissioners: Leave Salaries	4,486	
E. District Administration: Leave Salaries	18,734	
Stores for India	4	
		31,011
ADMINISTRATION OF JUSTICE:		
Leave Salaries	8,656	
Sundry items	25	
		8,681
JAILS AND CONVICT SETTLEMENTS:		
Leave Salaries	1,055	
Stores for India	101	
		1,156
POLICE:		
Leave and Deputation Salaries	13,138	
Sundry items	65	
		13,203
EDUCATION:		
A. University:	£	
Leave Salaries	3,074	
Sundry items	178	
	3,252	
B. Secondary:		
Leave Salaries	74	
Sundry items	47	
	121	
C. Primary: Leave Salaries	391	
D. Special: Deputation Salaries	176	
E. General: Government Scholarships	2,906	
Stores for India	4	
		6,850
MEDICAL:		
Leave and Deputation Salaries	7,054	
Sundry items	513	
Stores for India	1,359	
		8,926
PUBLIC HEALTH:		
Leave and Deputation Salaries	3,427	
Sundry items	39	
Stores for India	1	
		3,467
AGRICULTURE:		
Leave and Deputation Salaries	4,499	
Sundry items	1,012	
Stores for India	1	
		5,512
INDUSTRIES:		
Leave Salaries	20	
British Industries Fair, 1922	149	
		169
MISCELLANEOUS DEPARTMENTS:		
Leave Salaries	2,143	
Sundry items	28	
		2,171
CIVIL WORKS:		
Leave Salaries	5,252	
Sundry items	400	
Stores for India	1,735	
		7,387
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	4,896	
General Pensions	3,021	
		7,917
STATIONERY AND PRINTING:		
Leave and Deputation Salaries	513	
Sundry items	18	
Stores for India	1,342	
		1,873
MISCELLANEOUS: Leave Salaries		54
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£113,070

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

BOMBAY DEVELOPMENT SCHEME:		
Sundry items	647	
Stores for India	745,602	
		746,249
TOTAL		£859,319

42, Grosvenor Gardens,
April 1922.

G. H. STOKER,
Chief Accounting Officer.

No. 10c.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BENGAL, from 1st April 1921 to 31st March 1922.

	£	£	£
LAND REVENUE: Leave Salaries			2,846
EXCISE:			
Leave Salaries		1,794	
Stores for India		309	
			2,103
FOREST:			
Leave Salaries		2,790	
Stores for India		9	
			2,799
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:			
Leave Salaries			10
GENERAL ADMINISTRATION:			
A. Heads of Provinces: Leave Salaries		477	
B. Legislative Bodies: Leave Salaries		1,256	
C. Secretariat and Headquarters' Establishments: Leave Salaries		6,538	
D. Commissioners:			
Leave Salaries	2,458		
Sundry items	50		
		2,508	
E. District Administration: Leave Salaries		17,355	
Stores for India		3,756	
			31,890
ADMINISTRATION OF JUSTICE: Leave Salaries			8,050
JAILS AND CONVICT SETTLEMENTS:			
Leave Salaries		1,807	
Stores for India		65	
			1,872
POLICE:			
Leave Salaries		17,119	
Sundry items		4	
			17,123
EDUCATION:			
A. University:			
Leave and Deputation Salaries	4,437		
Sundry items	165		
		4,602	
B. Secondary:			
Leave Salaries	757		
Sundry items	37		
		794	
C. Primary: Leave Salaries		1,394	
D. Special: Leave Salaries		49	
E. General:			
Leave Salaries	2,938		
Sundry items	113		
Government Scholarships—Non-Technical	2,774		
		5,825	
			12,664
MEDICAL:			
Leave Salaries		6,590	
Sundry items		155	
Stores for India		7,070	
			13,815
PUBLIC HEALTH:			
Leave Salaries		1,042	
Sundry items		37	
Stores for India		36	
			1,115
AGRICULTURE:			
Leave Salaries		2,861	
Sundry items		184	
Stores for India		184	
			3,229
INDUSTRIES:			
Leave Salaries		279	
Sundry items		66	
Government Technical Scholarships		715	
Stores for India		2,497	
			3,557
MISCELLANEOUS DEPARTMENTS:			
Leave Salaries		879	
Sundry items		23	
			902
CIVIL WORKS:			
Leave Salaries		6,077	
Sundry items		32	
Stores for India		680	
			6,789
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Indian Civil Service Annuities		877	
General Pensions		2,782	
			3,659
STATIONERY AND PRINTING:			
Leave Salaries		68	
Stores for India		8,847	
			8,915
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE			£121,338

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS: Dredgers	485,337
TOTAL	£606,675

42, Grosvenor Gardens,
April 1922.

G. H. STOKER,
Chief Accounting Officer.

No. 10d.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from 1st April 1921 to 31st March 1922.

	£	£
LAND REVENUE:		
Leave Salaries	699	
Sundry items	6	
	-	705
EXCISE: Stores for India	-	207
FOREST:		
Leave and Deputation Salaries	3,421	
Sundry items	165	
		3,586
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Leave Salaries	3,006	
Sundry items	105	
		3,111
GENERAL ADMINISTRATION:		
B. Legislative Bodies: Leave Salaries	1,306	
C. Secretariat and Headquarters' Establishments: Leave Salaries	1,421	
D. Commissioners: Leave Salaries	5,237	
E. District Administration: Leave and Deputation Salaries	24,539	
Stores for India	3	
		32,506
ADMINISTRATION OF JUSTICE:		
Leave Salaries	11,297	
Sundry items	150	
		11,447
JAILS AND CONVICT SETTLEMENTS: Sundry items	-	118
POLICE: Leave Salaries	-	18,660
EDUCATION:		
A. University:	£	
Leave Salaries	2,182	
Sundry items	297	
	2,479	
B. Secondary:		
Leave Salaries	1,218	
Sundry items	20	
	1,238	
C. Primary: Leave Salaries	808	
D. Special:		
Leave Salaries	261	
Sundry items	23	
	284	
E. General:		
Leave Salaries	1,089	
Government Scholarships	2,584	
	3,673	
Stores for India	1,733	
		10,215
MEDICAL:		
Leave Salaries	6,489	
Sundry items	219	
		6,708
PUBLIC HEALTH:		
Sundry items	21	
Stores for India	695	
		716
AGRICULTURE: Leave Salaries	-	3,149
INDUSTRIES:		
Leave Salaries	571	
British Industries Fair, 1922	422	
Sundry items	106	
		1,099
MISCELLANEOUS DEPARTMENTS: Leave Salaries	-	57
CIVIL WORKS:		
Leave Salaries	11,368	
Stores for India	132	
		11,500
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	563	
General Pensions	1,537	
		2,100
STATIONERY AND PRINTING: Stores for India	-	6,812
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	£112,696

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Leave Salaries	145	
Stores for India	697	
		842
TOTAL	-	£113,538

42, Grosvenor Gardens,
April 1922.

G. H. STOKER,
Chief Accounting Officer.

No. 10e.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE PUNJAB, from 1st April 1921 to 31st March 1922.

			£
LAND REVENUE: Leave Salaries			3,512
EXCISE: Stores for India			65
FOREST:		£	
Leave Salaries		2,493	
Stores for India		894	
			3,387
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:			
Leave Salaries		16,940	
Sundry items		20	
Stores for India		122	
			17,082
GENERAL ADMINISTRATION:			
C. Secretariat and Headquarters' Establishments: Leave Salaries		1,687	
D. Commissioners: Leave Salaries		3,975	
E. District Administration:	£		
Leave Salaries	15,931		
Sundry items	52		
		15,983	
Stores for India		2,544	
			24,189
ADMINISTRATION OF JUSTICE: Leave Salaries			8,451
JAILS AND CONVICT SETTLEMENTS:			
Leave Salaries		571	
Stores for India		1,613	
			2,184
POLICE: Leave Salaries			8,469
EDUCATION:			
A. University:			
Leave and Deputation Salaries	2,269		
Sundry items	307		
		2,576	
B. Secondary: Leave Salaries		425	
C. Primary: Leave Salaries		331	
D. Special: Leave Salaries		490	
E. General:			
Leave Salaries	493		
Sundry items	51		
Government Scholarships	3,809		
		4,353	
Stores for India		1	
			8,176
MEDICAL:			
Leave Salaries		8,062	
Sundry items		22	
			8,084
PUBLIC HEALTH:			
Leave Salaries		1,572	
Sundry items		17	
Stores for India		561	
			2,150
AGRICULTURE:			
Leave and Deputation Salaries		3,116	
Sundry items		404	
Stores for India		1,160	
			4,680
INDUSTRIES:			
Leave Salaries		650	
British Industries Fair, 1922		378	
Sundry items		8	
			1,036
CIVIL WORKS:			
Leave and Deputation Salaries		5,756	
Sundry items		492	
Stores for India		8,883	
			15,131
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Indian Civil Service Annuities		2,268	
General Pensions		4,411	
			6,679
STATIONERY AND PRINTING: Stores for India			1,575
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£	114,850

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:			
Stores for India			323
TOTAL		£	115,173

42, Grosvenor Gardens,
April 1922.

G. H. STOKER,
Chief Accounting Officer.

No. 10f.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BURMA, from 1st April 1921 to 31st March 1922.

			£
LAND REVENUE: Leave Salaries			2,755
EXCISE: Leave Salaries			393
FOREST:		£	
Leave and Deputation Salaries		12,600	
Sundry items		2	
			12,602
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:			
Leave Salaries			1,793
GENERAL ADMINISTRATION:			
C. Secretariat and Headquarters' Establishments: Leave Salaries		4,065	
D. Commissioners:	£		
Leave Salaries	7,659		
Sundry items	50		
		7,709	
E. District Administration: Leave Salaries		17,522	
Stores for India		2,670	
			31,966
ADMINISTRATION OF JUSTICE:			
Leave Salaries		7,349	
Sundry items		67	
			7,416
POLICE:			
Leave Salaries		8,689	
Sundry items		18	
			8,707
PORTS AND PILOTAGE: Stores for India			3,794
SCIENTIFIC: Leave Salaries			229
EDUCATION:			
A. University:			
Leave Salaries	2,455		
Sundry items	754		
		3,209	
B. Secondary: Leave Salaries		512	
C. Primary:			
Leave Salaries	381		
Sundry items	55		
		436	
D. Special: Leave Salaries		126	
E. General:			
Leave Salaries	1,558		
Sundry items	133		
Government Scholarships	1,219		
		2,910	
			7,193
MEDICAL:			
Leave Salaries		6,511	
Stores for India		675	
			7,186
PUBLIC HEALTH: Sundry items			10
AGRICULTURE:			
Leave Salaries		2,130	
Stores for India		234	
			2,364
INDUSTRIES:			
British Industries Fair, 1922		523	
Ideal Homes Exhibition		382	
Sundry items		1	
Stores for India		100	
			1,006
MISCELLANEOUS DEPARTMENTS: Leave Salaries			643
CIVIL WORKS:			
Leave Salaries		12,955	
Sundry items		597	
Stores for India		165,773	
			179,325
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Indian Civil Service Annuities		1,294	
General Pensions		8,656	
			9,950
STATIONERY AND PRINTING:			
Leave Salaries		510	
Stores for India		830	
			1,340
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£	278,672

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS: Dredger		126,586
TOTAL	£	405,258

42, Grosvenor Gardens,
April 1922.

G. H. STOKER,
Chief Accounting Officer.

No. 10g.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BIHAR AND ORISSA, from 1st April 1921 to 31st March 1922.

	£	£
LAND REVENUE:		
Leave Salaries	1,062	
Stores for India	25	
		1,087
EXCISE: Stores for India		234
FOREST: Leave Salaries		1,346
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:		
Leave Salaries		2,547
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters' Establishments: Leave Salaries	3,324	
D. Commissioners:	£	
Leave Salaries	1,746	
Sundry items	115	
	1,861	
E. District Administration: Leave Salaries	12,774	
Stores for India	1,533	
		19,492
ADMINISTRATION OF JUSTICE: Leave Salaries		9,277
JAILS AND CONVICT SETTLEMENTS:		
Leave Salaries	546	
Stores for India	270	
		816
POLICE:		
Leave Salaries	8,250	
Sundry items	66	
		8,316
SCIENTIFIC: Stores for India		2
EDUCATION:		
A. University: Leave Salaries	2,419	
B. Secondary:		
Leave Salaries	867	
Sundry items	35	
	902	
C. Primary: Leave Salaries	67	
D. Special:		
Leave Salaries	269	
Sundry items	23	
	292	
E. General:		
Leave Salaries	1,814	
Sundry items	17	
Government Scholarships	1,141	
	2,972	
		6,652
MEDICAL:		
Leave Salaries	6,884	
Sundry items	170	
Stores for India	10,507	
		17,561
PUBLIC HEALTH:		
Leave Salaries	326	
Sundry items	6	
		332
AGRICULTURE:		
Leave Salaries	2,688	
Sundry items	12	
		2,700
INDUSTRIES: Leave Salaries		329
CIVIL WORKS:		
Leave Salaries	8,711	
Sundry items	18	
		8,729
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General Pensions	1,601	
Indian Civil Service Annuities	2,749	
		4,350
STATIONERY AND PRINTING: Stores for India		632
MISCELLANEOUS: Leave Salaries		28
TOTAL		£ 84,430

42, Grosvenor Gardens,
April 1922.

G. H. STOKER,
Chief Accounting Officer.

No. 10i.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from 1st April 1921 to 31st March 1922.

	£	£
LAND REVENUE: Leave Salaries		869
FOREST:		
Leave Salaries	3,083	
Stores for India	5	
		3,088
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Leave Salaries	2,753	
Stores for India	21	
		2,774
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave Salaries	89	
C. Secretariat and Headquarters' Establishments: Leave Salaries	975	
D. Commissioners: Leave Salaries	2,850	
E. District Administration: Leave Salaries	9,503	
		13,417
ADMINISTRATION OF JUSTICE: Leave Salaries		7,096
JAILS AND CONVICT SETTLEMENTS:		
Leave Salaries	1,085	
Stores for India	2	
		1,087
POLICE:		
Leave Salaries	7,143	
Stores for India	62	
		7,205
EDUCATION:		
A. University: Leave Salaries	1,781	
B. Secondary: Leave Salaries	328	
E. General:	£	
Leave Salaries	1,138	
Government Scholarships	1,200	
	2,338	
		4,447
MEDICAL:		
Leave Salaries	5,847	
Sundry items	112	
		5,959
AGRICULTURE: Leave Salaries		1,300
INDUSTRIES: Leave Salaries		503
MISCELLANEOUS DEPARTMENTS: Leave Salaries		378
CIVIL WORKS: Leave Salaries		3,789
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General Pensions	1,413	
Indian Civil Service Annuities	860	
		2,273
STATIONERY AND PRINTING: Stores for India		713
TOTAL EXPENDITURE CHARGEABLE AGAINST REVEVUE		£ 54,898

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:	
Stores for India	4,437
TOTAL	£ 59,335

42, Grosvenor Gardens,
April 1922.

G. H. STOKER,
Chief Accounting Officer.

No. 10j.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF ASSAM, from 1st April 1921 to 31st March 1922.

EXCISE:			£
Stores for India			15
FOREST:			
Leave Salaries			2,844
GENERAL ADMINISTRATION:			
C. Secretariat and Headquarters' Establishments:		£	
Leave Salaries		147	
E. District Administration:			
Leave Salaries		8,075	
			8,222
ADMINISTRATION OF JUSTICE:			
Leave Salaries			2,117
POLICE:			
Leave Salaries		3,334	
Stores for India		214	
			3,548
EDUCATION:			
A. University:	£		
Leave Salaries	1,673		
Sundry items	85		
		1,758	
C. Primary:			
Leave Salaries		442	
E. General:			
Leave Salaries	90		
Government Scholarships	588		
		678	
			2,878
MEDICAL:			
Leave Salaries		4,153	
Sundry items		251	
			4,404
PUBLIC HEALTH:			
Leave Salaries			988
CIVIL WORKS:			
Leave Salaries			3,238
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General Pensions		311	
Indian Civil Service Annuities		533	
			844
STATIONERY AND PRINTING:			
Stores for India			75
CONSTRUCTION OF PROVINCIAL RAILWAYS:			
Stores for India			5,324
TOTAL		£	34,497

42, Grosvenor Gardens,
April 1922.

G. H. STOKER,
Chief Accounting Officer.

No. 11.

STATEMENT

OF

INDIAN DEBT

AND

INDIAN RAILWAY ANNUITIES.

No. 11.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1921; the Debt and Interest created in the Year ended the 31st March 1922; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1921.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	89,254,747 14 5	3½	3,123,916 3 5
India 3 per Cent. Stock	64,828,467 7 4	3	1,944,854 0 6
India 2½ per Cent. Stock	11,614,986 6 10	2½	290,374 13 2
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Debt, and Annual Interest thereon, on 31st March 1921	170,608,967 8 7	—	5,564,878 14 10
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1921	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1921	170,608,967 8 7	—	8,922,525 18 2
DEBT CREATED IN THE YEAR 1921–22.			
India 7 per Cent. Stock	7,500,000 0 0	7	525,000 0 0
India 5½ per Cent. Stock	7,344,536 2 0	5½	403,949 9 9
India 3 per Cent. Stock created on conversion of 3,783*l.* 13*s.* 3*d.* India 7 per Cent. Stock	7,642 19 11	3	229 5 9
TOTAL Debt created in the year 1921–22	14,852,179 1 11		929,178 15 6
£	185,461,146 10 6		9,851,704 13 8
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Outstanding on the 1st April 1917	100,000,000 0 0	5	5,000,000 0 0
Outstanding on the 1st April 1921	20,705,356 19 4	5	1,035,267 17 0

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1922; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1921–22.			
Debt bearing Interest:	£ s. d.		£ s. d.
India Stock purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
7 per Cent.	187,994 14 9	7	13,159 12 8
3½ per Cent.	280,154 19 8	3½	9,805 8 5
2½ per Cent.	75,000 0 0	2½	1,875 0 0
India 7 per Cent. Stock cancelled on conversion into 3 per Cent. Stock	3,783 13 3	7	264 17 2
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1922	546,933 7 8		25,104 18 3
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1922.*			
Debt bearing Interest:			
India 7 per Cent. Stock	7,308,221 12 0	7	511,575 10 3
India 5½ per Cent. Stock	7,344,536 2 0	5½	403,949 9 9
India 3½ per Cent. Stock	88,974,592 14 9	3½	3,114,110 14 11
India 3 per Cent. Stock	64,836,110 7 3	3	1,945,083 6 3
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Debt, and Annual Interest thereon, on 31st March 1922	184,914,213 2 10	—	6,468,952 12 1
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1922	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1922	—	—	9,826,599 15 5
£	185,461,146 10 6	—	9,851,704 13 8
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1917–21	79,294,643 0 8	5	3,964,732 3 0
Outstanding on the 31st March 1921	20,705,356 19 4	5	1,035,267 17 0
	100,000,000 0 0		5,000,000 0 0
Reduction during 1921–22	506,008 17 1	5	25,300 8 10
Outstanding on the 31st March 1922	20,199,348 2 3	5	1,009,967 8 2
£	20,705,356 19 4	5	1,035,267 17 0

* For Analysis, *see* pages 80 and 81.

No. 11.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1922

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown under heads below:				
Bearing Interest:				
India 7 per Cent. Stock	‖—*15,367 16 6*	- - -	7	—*3,175 14 11*
India 3½ per Cent. Stock	48,062,061 16 2	- - -	3½	1,682,172 3 3
India 3 per Cent. Stock	25,844,625 8 10	- - -	3	775,338 15 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
		*84,928,659 0 6	-	2,731,018 13 4
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 7 per Cent. Stock	7,496,216 6 9	- - -	7	524,735 2 10
India 5½ per Cent. Stock	7,344,536 2 0	- - -	5½	403,949 9 9
India 3½ per Cent. Stock	26,905,285 19 11	- - -	3½	941,685 0 2
India 3 per Cent. Stock	9,054,631 14 8	- - -	3	271,638 19 0
		50,800,670 3 4	-	2,142,008 11 9
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 7 per Cent. Stock	¶—*82,700 4 2*	- - -	7	—*5,789 0 3*
India 3½ per Cent. Stock	7,398,635 18 3	- - -	3½	258,952 5 2
India 3 per Cent. Stock	‡—*608,516 9 10*	- - -	3	—*18,255 9 11*
India 2½ per Cent. Stock	†—*151,992 4 6*	- - -	2½	—*3,799 16 0*
East Indian Railway Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
		7,991,076 19 9	-	295,712 4 0
Annuity:				
Annuity terminating in 1953	- - -	- - -	-	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	-	262,000 0 0
				1,112,537 18 10
				1,408,250 2 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				
Debt bearing Interest:				
India 7 per Cent. Stock	¶—*6,220 18 2*	- - -	7	—*435 9 3*
India 3½ per Cent. Stock	401,449 10 8	- - -	3½	14,050 14 8
India 3 per Cent. Stock	‡—*63,352 9 1*	- - -	3	—*1,900 11 6*
India 2½ per Cent. Stock	†—*11,335 15 1*	- - -	2½	—*283 7 11*
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
		669,206 8 4	-	25,377 18 9
Annuity:				
Annuity terminating in 1957	- - -	- - -	-	116,850 14 9
				142,228 13 6
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				
Debt bearing Interest:				
India 7 per Cent. Stock	¶—*50,866 5 9*	- - -	7	—*3,560 12 10*
India 3½ per Cent. Stock	3,203,860 14 2	- - -	3½	112,135 2 6
India 3 per Cent. Stock	‡—*508,705 14 3*	- - -	3	—*15,261 3 5*
India 2½ per Cent. Stock	†—*99,493 15 4*	- - -	2½	—*2,487 6 11*
		2,544,794 18 5	-	90,825 19 4
Annuity:				
Annuity terminating in 1958	- - -	- - -	-	371,361 3 7
				462,187 2 11
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 7 per Cent. Stock	**—*2,839 10 2*	- - -	7	—*198 15 4*
India 3½ per Cent. Stock	§—*91,415 4 6*	- - -	3½	—*3,199 10 7*
India 3 per Cent. Stock	10,303,671 1 2	- - -	3	309,110 2 8
India 2½ per Cent. Stock	430,522 14 1	- - -	2½	10,763 1 4
		10,639,939 0 7	-	316,474 18 1
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6	- - -	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	- - -	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
		4,726,168 10 2	-	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8	- - -	3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
		5,964,666 9 8	-	205,954 9 11
Annuity:				
Annuity terminating in 1948	- - -	- - -	-	1,268,516 0 7
				1,474,470 10 6
Carried forward	- - - £	168,265,181 10 9		8,823,273 19 6

* Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account and under Irrigation. *See* Account No. 8, pages 67 and 69.

† The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 2½ per Cent. Stock.

‡ The Sinking Funds to redeem Debt issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

‖ The Sinking Funds to redeem India 3½, 3, or 2½ per Cent. Stock have been applied to this extent to the redemption of India 7 per Cent. Stock.

¶ The Sinking Funds issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 7 per Cent. Stock instead of India 3½ per Cent. Stock.

** The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 7 per Cent. Stock, instead of India per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt: and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Brought forward	- - -	168,265,181 10 9		8,823,273 19 6
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,675,290 18 2	- - -	3½	58,635 3 7
India 3 per Cent. Stock	10,881,612 11 7	- - -	3	326,448 7 7
		12,556,903 9 9	—	385,083 11 2
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	- - -	894,711 12 2	3½	31,314 18 1
Annuity:				
Annuity terminating in 1956	- - -	- - -	—	488,381 5 7
				519,696 3 8
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	2,160,545 2 1	3	64,816 7 1
Debt incurred in respect of the Indian Midland Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	- - -	524,711 9 9	3½	18,364 18 1
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1922	£	184,914,213 2 10	—	9,826,599 15 5

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1921.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent. Stock	85,586,483 6 8	3,592,875 16 9
India 3 per Cent. Stock	63,471,030 13 1	1,357,436 14 3
India 2½ per Cent. Stock	11,396,520 11 7	199,715 15 3
£	160,454,034 11 4	5,150,028 6 3

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1921:		
Sterling Debt:		
On 160,454,034*l.* 11*s.* 4*d.* India Stocks, at 300*l.* per million	48,136 4 2	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
„ 7,500,000*l.* India 7 per Cent. Stock for 88 days at 300*l.* per million per annum	542 9 3	
„ 7,398,275*l.* 2*s.* 9*d.* India 7 per Cent. Stock for 2 days at 300*l.* per million per annum	12 3 2	
„ 7,394,491*l.* 9*s.* 6*d.* India 7 per Cent. Stock for 87 days at 300*l.* per million per annum	528 15 1	
Issue of 7,500,000*l.* India 7 per Cent. Stock at 1,250*l.* per million	9,375 0 0	
„ 10,000,000*l.* India 5½ per Cent. Stock at 1,250*l.* per million	12,500 0 0	
		72,567 16 1
Rupee Debt:		
Rs. 6,82,75,133 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	110 12 10	
Conversion of Rs. 1,21,000 India 3 per Cent. Rupee Loan of 1896-97, at 500*l.* per ten million Rupees	6 1 0	
		8,116 13 10
		80,684 9 11
BANK OF IRELAND.		
Charge for Management for the Year 1921:		
On 5,150,028*l.* 6*s.* 3*d.* India Stocks, at 360*l.* per million		1,853 19 2
	£	82,538 9 1

SIDNEY TURNER,
Accountant-General.

No. 12.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1921 and 31st March 1922 (*see* the Government of India Act, Sec. 26).

SALARIES.

Appointments approved by His Majesty's Treasury, and the Secretary of State in Council, in connection with the Reorganisation Scheme, in lieu of existing Administrative appointments:—

	Salary.
	£
1 Permanent Under Secretary of State	3,000
1 Deputy Under Secretary of State	2,200
2 Assistant Under Secretaries of State	1,200—100—1,500
(One of these posts is not filled while the temporary post of Controller of Finance continues.)	
8 Assistant Secretaries	1,000—50—1,200
(Exclusive of the post of Accountant-General.)	
19 Principals	700—25—900
18 Assistant Principals	200—20—240 240—25—500
(Includes Administrative Officers on the scale £400—15—500 employed in Administrative Departments, including the administrative section of the Accountant-General's Department.)	

Correspondence Department.

Administrative Officer for non-effective questions. Salary £750 per annum (personal to present incumbent), in lieu of appointment of Clerk for Examination of Army Non-Effective Accounts.

Director-in-Chief of the Indo-European Telegraph, Public Works Department. Salary increased by an additional £100 per annum.

Miscellaneous Officers.

Assistant Government Director of Indian Railway Companies. Salary increased to £500 per annum.

Clerk in Legal Adviser's Department. New appointment, temporary and non-pensionable. Salary £200, rising by £10 annually to £250 (inclusive of bonus).

Surveyor and Clerk of the Works. Salary increased by £75 per annum.

Assistant to the Surveyor and Clerk of the Works. Salary increased by £50 per annum.

Information Officer. New appointment, temporary and non-pensionable. Salary £1,000 a year (inclusive of bonus).

Gratuities of £420 to a Senior Clerk, India Audit Office, and of £105 to an Officer of the Indian Civil Service temporarily employed in the India Office, in consideration of their work in connection with the Overbuying Guarantee.

Clerical Class. Appointments within the limits of the authorised establishment have been made provisionally, pending the introduction of the scheme for the Reorganisation of the Executive and Clerical Staffs.

In addition to the above, certain acting appointments have been made, and certain acting allowances granted for additional duties performed in abnormal circumstances under the conditions approved by His Majesty's Treasury for the Home Civil Service.

No. 12.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1922–23.

Name.	Rank.	Age.	Service.	Salary (exclusive of Bonus).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Buck, Richard Hardane	Examiner of Stores, India Store Depôt -	—	—	—	Death -	—	159 10 0
Greene, Walter James -	Clerk for the Examination of Army Non-effective Accounts -	—	—	—	Ditto -	—	308 6 8
Katon, Harry Charles Harding.	Messenger, First Class -	—	—	—	Ditto -	—	72 8 8
Sealy, Daniel Bailey -	Messenger, India Store Depôt - - -	—	—	—	Ditto -	—	75 2 8
Soare, Henry - -	Junior Clerk, Correspondence Department -	—	—	—	Ditto -	—	*138 0 0
West, Rt. Hon. Sir Algernon, G.C.B., P.C.	Deputy Director of Military Funds -	—	—	—	Ditto -	—	80 0 0
Wollaston, Sir Arthur Naylor, K.C.I.E.	Registrar and Superintendent of Records -	—	—	—	Ditto -	—	666 13 4
Wootton, John Joseph -	Staff Clerk, Accountant-General's Department	—	—	—	Ditto -	—	287 10 0
Wright, Stephen Christopher.	Inspector of Stores, India Store Depôt -	—	—	—	Ditto -	—	163 6 8
Andrews, Oliver -	Second Office Keeper -	61	35	185 2 10	Age - -	150 15 0	—
Banton, William Herbert Philipe.	Clerk specially attached, Store Department -	64	46	328 10 0	Ditto -	372 7 8	—
Bellingham, Horace Cohen.	Clerk specially attached, Financial Department.	63	46	500 0 0	Ditto -	535 13 10	—
Card, Henry Charles -	Executive Officer, Higher Grade, India Store Depôt - - -	64	46	500 0 0	Ditto -	401 15 5	—
Collier, Sir George Herman, C.I.E.	Director-General of Stores - - -	65	45	1,200 0 0	Ditto -	881 5 0	—
Cooper, Harry Albert -	Auditor, India Audit Office - - -	60	42	1,200 0 0	Ditto -	742 12 5	—
Durrant, William Scott, C.I.E.	Deputy Accountant-General - -	60	43	930 1 10	Ditto -	708 18 8	—
Grant, Thomas - -	Second Class Clerk, Higher Grade, Accountant-General's Department - - -	65	45	392 10 0	Ditto -	325 0 1	—
Harris, Richard William	Second Class Clerk, Accountant-General's Department - -	47	2	80 0 0	On retirement from Ministry of Health.	2 13 4	—
Hollyman, Alfred -	Sub-Inspector of Stores, India Store Depôt -	65	27	165 0 0	Age - -	108 0 3	—
Jackson, Archibald -	Senior Clerk, India Audit Office - - -	48	29	670 0 0	Ill-health -	339 12 5	—
Jaquet, Sir Robert Glover, C.I.E.	Accountant-General -	64	47	1,165 2 10	Age - -	863 16 5	—
Kirby, Victor Hugo -	Inspector of Stores, India Store Depôt -	64	39	400 0 0	Ditto -	322 1 10	—
Knights, Henry -	Messenger, First Class -	59	15	119 13 0	Ill-health -	61 3 6	—
Lawrence, William Henry.	Messenger, First Class -	61	34	150 0 0	Age - -	126 0 1	—
Petty, Albert James -	Senior Clerk, Store Department - -	55	38	630 0 0	Sect. 2 of the Superannuation Act, 1887.	469 17 8	—
Putnam, Philip -	Executive Officer, Higher Grade, Accountant-General's Department.	60	40	500 0 0	Age - -	369 11 6	—
Rosser, Alexander Weekes.	Senior Examiner of Stamps, Stamp Branch, Store Department -	58	41	147 10 2	Ill-health -	146 5 7	—
Street, Brooks Henry George, I.S.O.	Assistant to the Superintendent, India Store Depôt - - -	65	46	650 0 0	Age - -	508 18 0	—
Tanner, William Thomas Harmer.	Keeper of Records, Accountant-General's Department - -	63	34	150 0 0	Ditto -	112 15 11	—
Tompson, Thomas Daniel	Third Office Keeper -	62	37	162 11 10	Ditto -	144 11 9	—
Vaux, Alfred Robert Brickwood.	Assistant to the Political Aide-de-Camp -	65	46	500 0 0	Ditto -	401 15 5	—
Wright, John - -	Messenger, First Class -	61	29	150 0 0	Ditto -	107 9 5	—
						8,203 1 2	1,950 18 0
Augmentation of allowances awarded in previous years on account of inclusion of part War Bonus in assessment - - - - - - - - - -						25 0 0	—
Augmentation and diminution of allowances awarded in previous years on account of the provisions of the Pensions (Increase) Act, 1920 - - - - - -						43 9 8	4 9 4
					TOTAL - - -	8,271 10 10	1,955 7 4
					INCREASE -	£6,316 3 6	

* Includes 132*l.* 9*s.* 8*d.* commuted.

No. 12.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

DETAILS of INCREASE and DIMINUTION in 1922-23—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of Bonus).	Cause.	Amount. Granted.	Amount. Ceased.
COMPENSATION ALLOWANCES.						£ s. d.	£ s. d.
Browne, Willis, F.I.A.	Actuary	—	—	—	Death	—	533 6 8
McDowall, Arthur Carlow.	Senior Clerk, Store Department	41	23	710 0 0	Abolition of appointment.	373 3 8	—
					TOTAL	373 3 8	533 6 8
					DECREASE	£160 3 0	
COMPASSIONATE ALLOWANCES.							
Lowe, George Thomas	Sawyer, India Store Depôt	—	—	—	Death	—	38 9 1
Coles, Emma	Housemaid	62	27	16s. a week	Age	41 18 7	—
Collyer, Lucy Mary	Resident Housemaid	60	25	19s. 6d. a week.	Ditto	38 17 9	—
Cornwell, Charles John	General Foreman and Timekeeper	64	27	62s. 6d. a week.	Ditto	106 17 10	—
Diggens, W.	Foreman, India Store Depôt	67	35	50s. a week	Ditto	59 10 7	—
Disney, Robert	Copying Press Workman, Store Department	66	38	35s. a week	Ditto	90 3 11	—
Gamble, Emma	Housemaid	64	29	16s. a week	Ditto	44 19 5	—
Hambrook, Henry	Library Attendant	62	36	120l.	Ditto	114 9 0	—
May, Frank	Labourer	63	35	34s. 6d. a week.	Ditto	79 10 4	—
Morton, Mary Ann	Housemaid	62	31	16s. a week	Ditto	48 4 7	—
Murphy, Honora	Housemaid	60	31	16s. a week	Ditto	48 4 7	—
Pizey, William	Labourer, India Store Depôt	67	32	25s. 6d. a week	Ditto	47 7 3	—
Powell, A.	Sawyer, India Store Depôt	59	36	31s. 6d. a week.	Ill health	54 1 11	—
Whitlock, Fred	Labourer, India Store Depôt	69	34	27s. 6d. a week.	Age	42 11 8	—
						816 17 5	38 9 1
Augmentation of allowances awarded in previous years on account of inclusion of part Bonus in assessment						13 4 11	—
Diminution of allowances awarded in previous years in the spirit of the Pensions (Increase) Act, 1920						—	12 15 3
					TOTAL	830 2 4	51 4 4
					INCREASE	£778 18 0	

Annual Amount of Pensions for the Year 1922-23.

	1922-23. Pensions granted.	1922-23. Portion commuted.	1922-23. Net Amount payable.	1921-22. Pensions granted.	1921-22. Portion commuted.	1921-22. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances	41,016	654	40,362	34,700	758	33,942	6,316	—
Compensation allowances	2,502	10	2,492	2,662	10	2,652	—	160
Compassionate allowances	2,226	—	2,226	1,447	—	1,447	779	—
Injury allowance	49	—	49	49	—	49	—	—
£	45,793	664	45,129	38,858	768	38,090	7,095	160
					INCREASE		£6,935	

SIDNEY TURNER, *Accountant-General.*

No. 13.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL as on the 31st March 1922; and ESTIMATE of the AMOUNT required in the Year ending 31st March 1923, to pay the other EXPENSES of the INDIA OFFICE.

		1922–23.	1921–22.	INCREASE.	DECREASE.
INDIA OFFICE.					
		£	£	£	£
SALARIES AND ALLOWANCES, as on 31st March		218,795	282,047	—	63,252
LAW CHARGES	Estimate for the year	300	300	—	—
POSTAGE TO INDIA		700	700	—	—
TELEGRAMS TO INDIA		16,000	18,300	—	2,300
OFFICE CONTINGENCIES		35,000	28,600	6,400	—
STATIONERY, PRINTING, AND BOOKBINDING		14,000	20,000	—	6,000
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES, as on 31st March		13,263	17,045	—	3,782
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	298,058	366,992	6,400	75,334
			NET DECREASE		£68,934
SUPERANNUATION AND RETIRED ALLOWANCES	£	*45,793	*38,858	6,935	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES AS ON 31ST MARCH.

Numbers. 31 March 1921.	Numbers. 31 March 1922.		31 March 1922.	31 March 1921.	INCREASE.	DECREASE.
			£	£	£	£
15	14	Secretary of State(1), Permanent Under Secretary of State, Parliamentary Under Secretary of State (1), Deputy Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and Members of Council	21,700	22,900	—	1,200
86	148	Correspondence Department	50,658	42,294	8,364	—
52	106	Accountant-General's Department	20,079	18,468	1,611	—
40	71	Registry and Record Department	10,424	8,419	2,005	—
27	28	Miscellaneous Officers, &c.	18,262	16,853	1,409	—
57	60	Office Keepers and Messengers	6,320	5,980	340	—
37	37	Housekeeper, Housemaids, and Charwomen	1,612	1,612	—	—
21	20	Artificers and Labourers employed at the India Office	4,040	5,140	—	1,100
		Temporary Assistance and Overtime	24,000	74,717	—	50,717
		Bonus	61,700	85,664	—	23,964
335	484(2)	£	218,795	282,047	13,729	76,981
				NET DECREASE		£63,252

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) Increase due chiefly to appointments to Clerical Class. (*See* Note under New or Increased Salaries.)

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers. 31 March 1921.	Numbers. 31 March 1922.	SALARIES, WAGES, AND ALLOWANCES.			31 March 1922.	31 March 1921.
		SECRETARY OF STATE, &c.			£	£
—	—	Secretary of State (1) - - -	—		—	—
1	1	Permanent Under Secretary of State -	—		3,000	3,000
—	—	Parliamentary Under Secretary of State (1)	—		—	—
1	1	Deputy Under Secretary of State -	—		2,200	2,200
1	1	Assistant Under Secretary of State and Clerk to Council - - -	—		1,500	1,500
12	11	Members of Council (2) - - -	1,200*l.*		15,000	16,200
15	14			£	21,700	22,900

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) The three Indian Members receive an allowance of 600*l.* a year each.

31 March 1921.	31 March 1922.	CORRESPONDENCE DEPARTMENT(1) (including Financial, Judicial and Public, Military, Political and Secret, Public Works, Industries and Overseas, and Commerce and Revenue Departments).			31 March 1922.	31 March 1921.
7	—	Secretaries (Old Establishment) -	1,200*l.*		—	8,400
6	—	Assistant Secretaries (Old Establishment)	800*l.*—50*l.*—1,000*l.* 1,000*l.*—25*l.*—1,100*l.*		—	5,650
1	1	Military Secretary(2) - - -	—		1,004	2,765
—	9	Assistant Secretaries (New Establishment)(3) - - - -	1,000*l.*—50*l.*—1,200*l.*		10,800	—
9	—	Senior Clerks (Old Establishment) -	600*l.*—25*l.*—800*l.*		—	6,375
10	—	Junior Clerks (Old Establishment) -	200*l.*—20*l.*—240*l.* 240*l.*—25*l.*—600*l.*		—	3,555
—	19	Principals (New Establishment)(4) (5) -	700*l.*—25*l.*—900*l.*		14,790	—
—	9	Assistant Principals (New Establishment)(6) - - - -	200*l.*—20*l.*—240*l.* 240*l.*—25*l.*—600*l.*		3,117	—
1	1	Political Aide-de-Camp to the Secretary of State(7) - - - -	—		800	800
1	—	Clerk for Examination of Army Non-Effective Accounts - - -	—		—	650
—	1	Administrative Officer for Non-Effective questions - - - -	—		750	—
1	1	Assistant to Military Secretary and to Staff Officer, Military Department -	500*l.*—20*l.*—650*l.*		540	520
8	7	Staff Clerks(8) (9) - - -	400*l.*—15*l.*—500*l.*		3,145	3,455
2	2	Temporary Staff Clerks(8) - -	400*l.*—15*l.*—500*l.*		860	830
2	2	Acting Staff Clerks(10) - - -	350*l.*—15*l.*—450*l.*		800	770
6	6	Minor Staff Clerks(8) (11) - -	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		1,929	1,755
14	16	Second Class Clerks (8) (12) - -	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		3,261	2,628
10	57	Clerical Officers (men)(8) - -	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		5,439	925
—	11	Clerical Officers (women)(8) - -	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		987	—
1	1	Assistant to the Political Aide-de-Camp - - - -	—		500	850
1	—	Clerk specially attached - -	—		—	500
1	—	*Boy Clerk - - - -	—		—	47
1	1	*Director-*in*-Chief of the Indo-European Telegraph, Public Works Department (13) - - - -	—		675	575
1	1	Assistant to the Director-in-Chief -	—		325	325
1	1	Clerk for special duties - - -	460*l.*—20*l.*—600*l.*		500	480
2	2	Second Class Clerks (8) - - -	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		386	439
86	148			£	50,658	42,294

(1) It is anticipated that the following Officers included above will pass to the control of the High Commissioner for India in the course of the year 1922–23, viz., one Principal, one Minor Staff Clerk, and one Clerical Officer.
(2) Paid at Unemployed rates while (31st March 1922) on Medical Leave.
(3) One is lent to the Colonial Office as Assistant Under Secretary of State and one is an Acting Assistant Secretary.
(4) Two are Acting Principals, and four are paid on the scale of Assistant Secretaries (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*
(5) One receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c."); one receives an extra allowance of 100*l.*, and one receives an allowance of 50*l.* as Editor of Telegraphic Codes.
(6) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; two each receive an allowance of 150*l.* as Private Secretary to Under Secretaries of State; one receives 80*l.* as Resident Clerk; and one receives 50*l.* as Reading Clerk to Council.
(7) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.
(8) Salaries paid according to the rates prescribed for the appropriate new classes under the Civil Service Reorganisation Report and Assimilation Agreement.
(9) One receives 80*l.* as Resident Clerk.
(10) One receives 40*l.* as Deputy Reading Clerk to Council.
(11) One receives 50*l.* for compiling a portion of the "India Office List."
(12) One receives an extra allowance of 25*l.* per annum.
(13) Salary of present incumbent, 1,200*l.* *less* Indian Civil Pension at the equivalent at 1*s.* 9*d.* of Rs. 6,000 a year.
* Not on the Permanent Establishment.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 31 March 1921.	Numbers. 31 March 1922.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		31 March 1922.	31 March 1921.
		ACCOUNTANT-GENERAL'S DEPARTMENT.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,000	1,200
1	1	Deputy Accountant-General	800*l.*—50*l.*—1,000*l.*	900	1,000
1	—	Assistant Accountant-General	—	—	850
1	—	Acting Additional Assistant Accountant-General	—	—	850
—	1	Principal	700*l.*—25*l.*—900*l.*	700	—
—	1	Assistant Principal	200*l.*—20*l.*—240*l.*; 240*l.*—25*l.*—500*l.*	286	—
4	2	Senior Clerks(2)	550*l.*—20*l.*—750*l.*	1,290	2,760
4	2	Junior Clerks (3) (4)	200*l.*—20*l.*—240*l.*; 240*l.*—25*l.*—500*l.*	1,060	1,875
7	4	Staff Clerks(4)	400*l.*—15*l.*—500*l.*	1,815	3,180
6	5	Acting Staff Clerks	350*l.*—15*l.*—450*l.*	1,855	2,180
4	3	Minor Staff Clerks (4)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	847	1,058
14	17	Second Class Clerks (4)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	3,798	2,332
7	55	Clerical Officers (men) (4) (5)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	5,100	705
—	12	Clerical Officers (women) (4)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	970	—
1	1	Clerk specially attached	5*l.* 5*s.* a week—10/6 a week (triennially)—6*l.* 6*s.* a week.	328	328
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	130	150
52	106		£	20,079	18,468

(1) The Accountant-General is also Controller of Pension Funds.
(2) One receives a personal allowance of 50*l.*
(3) Each receives an acting allowance of 40*l.*
(4) Salaries paid, where certified fit for assimilation, according to the rates prescribed for the appropriate new classes under the Civil Service Reorganisation Report and Assimilation Agreement.
(5) One receives an acting allowance of 30*l.*

		REGISTRY AND RECORD DEPARTMENT.			
1	1	Registrar and Superintendent of Records	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550*l.*—15*l.*—700*l.*	700	700
4	4	Staff Clerks (1) (2)	400*l.*—15*l.*—500*l.*	2,015	1,920
1	—	Minor Staff Clerk (2)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	—	300
7	2	Second Class Clerks (2) (3)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	748	1,664
2	16	Clerical Officers (men) (2)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	1,583	185
—	4	Clerical Officers (women) (2)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	320	—
1	1	Keeper of Records	150*l.*—5*l.*—200*l.*	185	170
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	150	150
17	36	Typists(2) — 1 Controller	150*l.*—7*l.* 10*s.*—180*l.*	172	165
		1 Deputy Controller		165	157
		1 Superintendent		165	157
		1 Temporary Superintendent	50*s.* a week.	130	130
		1 Typist acting as Clerk	40*s.* 6*d.* a week.	2,800	1,443
		11 Shorthand Typists (4)	28*s.* a week—2*s.*—46*s.* a week.		
		20 Typists (5)	22*s.* a week—2*s.*—36*s.* a week.		
2	2	*Hectographists	15*s.* a week—2*s.*—21*s.* a week.	110	110
3	3	*Girl Messengers	18*s.* 6*d.* a week—1*s.* 6*d.*—23*s.* a week, according to age, 29*s.* 6*d.* at age of 18 (inclusive wages).	181	168
40	71		£	10,424	8,419

(1) One receives an allowance of 50*l.* per annum while in charge of the Central Telegraph Section, and one receives 50*l.* for compiling a portion of the "India Office List."
(2) Salaries paid according to the rates prescribed for the appropriate new classes under the Civil Service Reorganisation Report and the Assimilation Agreement.
(3) One receives an allowance of 50*l.* as Assistant Editor of Telegraphic Codes.
(4) One receives an allowance of 80*l.* a year as Assistant to the Private Secretary to the Secretary of State; and one an allowance of 40*l.* a year, one an allowance of 5*s.* a week, and two each an allowance of 2*s.* 6*d.* a week for special duties.
(5) Two each receive 2*s.* a week extra as Examiners.
* Not on the permanent Establishment.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 31 March 1921.	Numbers. 31 March 1922.	SALARIES, WAGES, AND ALLOWANCES—*continued.*			31 March 1922.	31 March 1921.
		MISCELLANEOUS OFFICERS, &c.			£	£
—(1)	—(1)	Private Secretary to the Secretary of State	—		300	300
1	1	*Controller of Finance (Temporary Appointment) (2)	—		2,400	2,400
1	1	Government Director of Indian Railway Companies	—		1,000	1,000
1	1	*Assistant Government Director of Indian Railway Companies	—		500	300
1	1	Librarian	—		600	600
1	1	Assistant Librarian	—		400	600
1	1	Sub-Librarian	—		300	300
1	—	Second Class Clerk, employed in the Library	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		—	224
—	1	Clerical Officer employed in the Library	80*l.*—75*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—200*l.*		120	—
1	1	Clerk, Oriental Side, Library	100*l.*—10*l.*—200*l.*		120	110
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State	—		800	800
1	1	Clerical Assistant to the Medical Adviser	100*l.*—10*l.*—180*l.*		110	100
2	2	*Members of the Medical Board	One 450*l.*, one 300*l.*		750	750
1	1	Legal Adviser and Solicitor to the Secretary of State	—		1,200	1,200
1	1	Assistant Solicitor (3)	450*l.*—25*l.*—600*l.*		650	625
1	1	Clerk, Legal Adviser and Solicitor's Department (4)	200*l.*—15*l.*—305*l.* 305*l.*—20*l.*—400*l.*		340	320
1	—	Second Class Clerk, ditto	70*l.*—7*l.* 10*s.*—130*l.* 130*l.*—10*l.*—300*l.*		—	300
—	1	*Clerk, Legal Adviser and Solicitor's Department (Temporary Appointment)	200*l.*—10*l.*—250*l.* inclusive.		200	—
1	1	*Inspector of Military Equipment and Clothing	—		500	500
1	1	Assistant to the Inspector of Military Equipment and Clothing	400*l.*—15*l.*—500*l.*		495	480
1	1	Surveyor and Clerk of the Works (5)	300*l.*—10*l.*—400*l.*		575	500
1	1	Assistant to Surveyor and Clerk of the Works (5)	180*l.*—10*l.*—300*l.*		350	300
1	1	*Ordnance Consulting Officer, India Office (6)	—		1,454	1,455
1	1	*Assistant to Ordnance Consulting Officer, India Office (6)	—		936	931
2	2	*Officers of the Indian Army attached to the General Staff, War Office (7)	100*l.*		—	—
2	2	*Staff Officers attached to the Military Department (8) (8)	—		2,703	2,294
1	1	*Personal Assistant to the Military Secretary (9)	—		459	464
—	1	*Information Officer (Temporary Appointment)	1,000*l.* inclusive.		1,000	—
27	28			£	18,262	16,853

(1) The present incumbent, a Principal in the Correspondence Department, is not counted here.
(2) The incumbent is an officer of the Indian Civil Service on Deputation. (Included in 1921 Accounts under heading "Temporary Assistance.")
(3) Present incumbent proceeds to 700*l.* a year.
(4) Present incumbent proceeds to 450*l.* a year.
(5) Salaries personal to present incumbents.
(6) Receives pay and allowances at Army rates.
(7) Appointments unfilled at present.
(8) One receives pay and allowances as a Director, Grade B, during absence of Military Secretary on Medical Leave.
(9) Receives pay and allowances as a G.S.O. 1, less Military Pension of 900*l.* per annum.

* Not on the permanent Establishment.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 31 March 1921.	Numbers. 31 March 1922.			31 March 1922.	31 March 1921.
		SALARIES, WAGES, AND ALLOWANCES—*continued.*			
		OFFICE KEEPERS AND MESSENGERS.		£	£
1	1	Head Office Keeper	200*l.*—5*l.*—250*l.* With apartments.	250	250
1	1	Second Office Keeper	—	180	180
1	1	Third Office Keeper	140*l.* and 26*l.* in lieu of apartments.	166	166
24	22	Messengers, First Class (with uniform) (1)	105*l.*—2*l.* 10*s.*—120*l.*	2,760	3,040
19	—	Messengers, Second Class (with uniform)	80*l.*—2*l.* 10*s.*—100*l*	—	1,525
—	16	Messengers, New Class (with uniform) (2)	90*l.*—5*l.*—130*l.*	1,579	—
11	19	*Unestablished Messengers (with uniform) (3)	1*l.* 7*s.*—1*s.*—1*l.* 12*s.* a week	1,385	819
57	60		£	6,320	5,980
		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.			
1	1	Housekeeper	—	120	120
30	30	*Housemaids (1)	16*s.* a week	1,250	1,250
6	6	*Charwomen	15*s.* 6*d.* a week	242	242
37	37		£	1,612	1,612
21	20	*ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At wages varying from 3*l.* to 6*l.* 6*s.* a week inclusive of bonus	4,040	5,140
		TEMPORARY ASSISTANCE, OVERTIME	—	24,000	74,717
		BONUS	—	61,700	85,664

(1) In addition to their salaries, certain Messengers receive the following allowances:—Three 30*l.* each, for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 15*l.*, for attendance on the Deputy Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 15*l.*, for mail work; one 15*l.* and one 10*l.*, for performing the duties of Hall Porter; and one 5*l.*, for assisting the Keeper of Military Records, Registry and Record Department; and one 5*l*, for assisting the Keeper of Records, Accountant-General's Department.

(2) One receives 5*l.* for assisting the Keeper of Records, Registry and Record Department.

(3) These officers have been shown in previous accounts under the head of "Temporary Assistance."

(1) One receives an allowance of 2*l.*

* Not on the Permanent Establishment.

CONTINGENCIES OF THE INDIA OFFICE.	1922–23.	1921–22.	INCREASE.	DECREASE.
	£	£	£	£
Rent	400	—	400	—
Rates and Taxes	5,500	5,350	150	—
Repairs, Furniture, and Fittings	8,400	12,600	—	4,200
Coal and Firewood	1,500	1,500	—	—
Gas and Electric Lighting; and House Articles	2,000	2,000	—	—
Postage (excluding Postage to India)	1,500	1,500	—	—
Inland Telegrams	600	300	300	—
Travelling Expenses	300	200	100	—
Newspapers, Books, Parliamentary Papers, &c.	1,400	1,200	200	—
Advertisements	7,500	100	7,400	—
Stamps	100	100	—	—
Postal and Money Orders	—	50	—	50
Messengers' Uniforms	500	500	—	—
Messengers' Allowances for Night Watching	500	300	200	—
Pay of Police	500	500	—	—
Miscellaneous	4,300	2,400	1,900	—
£	35,000	28,600	10,650	4,250
NET INCREASE			£6,400	

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES (as on 31st March) under the Government of India Act, sec. 27.

Numbers.					
31 March 1921.	31 March **1922.**			31 March **1922.**	31 March 1921.
				£	£
1	1	Auditor	—	1,200	1,200
1	1	Assistant to the Auditor	800*l.*—50*l.*—1,000*l.*	800	1,000
2	2	Senior Clerks	550*l.*—20*l.*—750*l.*	1,220	1,370
3	1	Junior Clerks (1) (2)	200*l.*—20*l.*—240*l.* 240*l.*—25*l.*—500*l.*	600	1,640
3	3	Staff Clerks (2)	One 300*l.*—15*l.*—400*l.* Two 400*l.*—15*l.*—500*l.*	1,260	1,215
3	3	Minor Staff Clerks (2)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	1,003	934
3	6	Second Class Clerks (2)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	958	486
—	6	Clerical Officers (men) (2)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l* —15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	570	—
—	2	Clerical Officers (women) (2)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	160	—
		Temporary Assistance	—	1,292	2,900
		Bonus	—	4,200	6,300
16	25			£ 13,263	17,045

DECREASE - £3,782

(1) One receives an extra allowance of 100*l.*
(2) Salaries paid according to the rates prescribed for the appropriate new classes under the Civil Service Reorganisation Report and the Assimilation Agreement.

SIDNEY TURNER, *Accountant-General.*

No. 14.—ESTABLISHMENT of the High Commissioner for *India*: (A) Salaries and Wages as on the 31st March 1922; and (B) Estimate of the amount required in the Year ending 31st March 1923 to pay the other Expenses of his Offices.

(A)—*As on 31st March* 1922.

	£	£
Salaries and allowances	85,600	
War Bonus	35,500	121,100
Wages of Labourers, &c., at the Lambeth Store Depôt and the Stamp Branch	13,700	
War Bonus, &c.	15,800	29,500
Total		150,600

(B)—*Estimate of other Charges for* 1922–23.

Contingencies of the Store Depôt at Lambeth and the Stamp Branch, viz.: Travelling allowances, Superintendence of Supply of Stamps for India, Maintenance of Buildings, Fuel and Lighting, Rates, &c.	26,800
Other Office Contingencies, mainly in respect of the High Commissioner's Offices at Grosvenor Gardens, viz: Maintenance, Fuel and Lighting, Rates, &c.	7,000
Stationery, Printing, and Bookbinding	8,000
Postage, Telegrams, and Miscellaneous charges	8,000
Total	,49800
Additions to Lambeth Store Depôt Building	2,000
Purchase of lease of and alterations, &c., to 46, Grosvenor Gardens to fit it for Offices	16,000
Total	18,000
Indian Students' Department:	
Maintenance Charges, &c., of Hostel at 21, Cromwell Road	3,300
Grants to Oxford and Cambridge Universities, and Allowances to Local Advisers	1,600
Total	4,900
Indian Trade Commissioner's Office:	
Establishment Charges	5,700
Other Charges	4,000
Total	9,700
Grand Total	£233,000

The above sums are spent under the separate control of the Government of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accountant

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
23rd May 1923.

F. W. DUKE,
Under Secretary of State for India.

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1923
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EAST INDIA (HOME ACCOUNTS).

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1921–22.

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No. 1.—General Account of the Receipts and Disbursements in England of the

	Secretary of State. Central.	High Commissioner. Central.	Total.
RECEIPTS.	£	£	£
REVENUE:			
Railway Revenue Account	191,050	—	191,050
Posts and Telegraphs	405	—	405
Interest	250,214	—	250,214
Medical	136	—	136
Currency	406,964	—	406,964
Superannuation Allowances and Pensions: Receipts in aid	19,502	19,350	38,852
Stationery and Printing: Sale of Government Publications	1,202	—	1,202
Miscellaneous	578,765	46,868	625,633
Military Services:			
Army—Effective	1,037,237	6,541	1,043,778
Army—Non-Effective	1,274,661	5,100	1,279,761
Marine—Effective	53,379	—	53,379
Total Receipts on account of Revenue	3,813,515	77,859	3,891,374
CAPITAL ACCOUNT NOT CHARGED TO REVENUE:			
State Railways: Issue of Debentures	450,000	—	450,000
DEBT, DEPOSITS, AND ADVANCES:			
Permanent Debt Incurred	14,367,141	—	14,367,141
Unfunded Debt	1,771	38,037	39,808
Repayment of Advances	2,354,222	108,123	2,462,345
Bills payable	—	267,368	267,368
Gold Standard Reserve	97,083,753	—	97,083,753
Paper Currency Reserve	37,103,164	—	37,103,164
Miscellaneous Deposits	282,499	664,804	947,303
REMITTANCES:			
Remittance Account between England and India:			
Receipts from the Imperial Exchequer	28,419,445	—	28,419,445
Remittances through the Paper Currency Reserve	2,501,159	—	2,501,159
Other remittance transactions	2,567,885	130,804	2,698,689
Remittances by the Secretary of State to the High Commissioner for India	—	14,510,460	14,510,460
Total Receipts	188,944,554	15,797,455	204,742,009
Opening Balance, 1st April 1921	7,093,154	116,678	7,209,832
India Office, May 1923.	196,037,708	15,914,133	211,951,841

Government of *India*, from 1st April 1921 to 31st March 1922.

	Secretary of State.		High Commissioner.		Total.
	Central.	Provincial.	Central.	Provincial.	
EXPENDITURE:	£	£	£	£	£
Customs	469	—	8,650	—	9,119
Taxes on Income	—	—	1,595	—	1,595
Salt	77	—	7,353	—	7,430
Opium	—	—	5,260	—	5,260
Land Revenue	—	2,432	1,289	18,106	21,827
Excise	—	2	170	5,304	5,476
Stamps	—	—	5,986	—	5,986
Forest	49,602	8,616	6,069	41,862	106,149
Railway Revenue Account	10,142,173	—	87,666	—	10,229,839
Construction of Railways	—	—	—	5,324	5,324
Irrigation, Navigation, Embankment and Drainage Works	—	390	2,484	160,423	163,297
Posts and Telegraphs	*—141,805*	—	1,025,948	—	884,143
Interest on Debt	2,993,143	—	—	—	2,993,143
Sinking Funds	500,000	—	—	—	500,000
General Administration	215,806	4,498	207,519	225,540	653,363
Audit	13,676	—	13,608	—	27,284
Administration of Justice	—	2,838	3,474	66,953	73,265
Jails and Convict Settlements	331	139	865	9,059	10,394
Police	237	8,951	9,076	103,316	121,580
Ports and Pilotage	297	—	15,257	3,794	19,348
Ecclesiastical	1,459	—	24,985	—	26,444
Political	14,788	—	67,225	—	82,013
Scientific	11,328	1,123	27,797	231	40,479
Education	764	2,226	6,468	63,121	72,579
Medical	2,660	1,263	18,182	84,257	106,362
Public Health	1,331	1,599	2,528	9,314	14,772
Agriculture	2,823	2,945	6,184	27,504	39,456
Industries	87	517	6,767	14,105	21,476
Aviation	—	—	30	-	30
Miscellaneous Departments	5,731	313	11,381	4,495	21,920
Currency	285	—	415,122	—	415,407
Mint	121	—	5,088	—	5,209
Civil Works	771	5,865	18,380	250,027	275,043
Territorial and Political Pensions	11,553	—	—	—	11,553
Superannuation Allowances and Pensions	550,658	—	1,527,022	42,232	2,119,912
Stationery and Printing	5,680	194	142,817	30,459	179,150
Miscellaneous	183,311	25,045	37,665	840	246,861
Military Services:					
Army—Effective	5,339,023	—	2,913,507	—	8,252,530
Army—Non-Effective	3,319,948	—	16,888	-	3,336,836
Marine	192,673	—	213,883	-	406,556
Military Works	—	—	121,944	—	121,944
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	23,419,000	68,956	6,986,132	1,166,266	31,640,354
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:					
Construction of State Railways	10,607,088	—	2,957,576	—	13,564,664
State Railways: Discharge of Debentures	50,000	—	—	—	50,000
Construction of Irrigation, Navigation, Embankment and Drainage Works	—	-	- -	490,939	490,939
Initial Expenditure on New Capital at Delhi	24,923	—	134,855	—	159,778
Bombay Development Scheme	—	—	—	746,410	746,410
DEBT, DEPOSITS AND ADVANCES:					
Unfunded Debt	673	—	1,162	—	1,835
Advances Repayable	2,252,478	—	152,267	—	2,404,745
Gold Standard Reserve	97,086,861	—	—	—	97,086,861
Paper Currency Reserve	37,103,164	—	-	—	37,103,164
Miscellaneous Deposits	279,618	—	736,575	—	1,016,193
REMITTANCES:					
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to the Imperial Exchequer	1,275,278	—	—	—	1,275,278
Purchase of Gold and Silver	111,297	—	—	—	111,297
Other Remittance Transactions	388,658	—	2,405,823	—	2,794,481
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	14,510,460	—	—	—	14,510,460
	187,109,498	68,956	13,374,390	2,403,615	—
	68,956	—	2,403,615	—	-
TOTAL DISBURSEMENTS	187,178,454	—	15,778,005	—	202,956,459
CLOSING BALANCE, 31ST MARCH 1922	8,859,254	—	136,128	—	8,995,382
	196,037,708	—	15,914,133	—	211,951,841

SIDNEY TURNER, *Accountant-General.*

No. 2.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL of

RECEIPTS.

	Home Treasury.			Gold Standard Reserve.			£	s.	d.
Balance on the 1st April 1921, held as follows:—	£	s.	d.	£	s.	d.			
Cash at the Bank of England and in the hands of sub-accountants	1,158,138	2	6	4,882	15	6			
Loans to the Bank of England	1,000,000	0	0	—					
British Treasury Bills	4,930,133	10	10	—					
	7,088,271	13	4	4,882	15	6	7,093,154	8	10

REVENUE.

RAILWAYS:									
STATE RAILWAYS:	£	s.	d.	£	s.	d.			
East Indian Railway: Rent of premises occupied by the Company	230	0	0						
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock	282	13	2						
				512	13	2			
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:									
Madras and Southern Mahratta Railway (Mysore Railway)				48,000	0	0			
SUBSIDIZED COMPANIES:									
Rohilkund and Kumaon Railway:									
Government share of surplus profits from 1st April 1920 to 31st March 1921				10,986	18	2			
Southern Punjab Railway:									
Government share of surplus profits:	£	s.	d.						
Balance, 1st October 1919 to 30th September 1920	86,550	2	3						
Instalment, 1st October 1920 to 30th September 1921	45,000	0	0						
				131,550	2	3			
				142,537	0	5			
							191,049	13	7
Carried forward			£				191,049	13	7	7,093,154	8	10

INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1921 to 31st March 1922.

DISBURSEMENTS.

EXPENDITURE.

						£	s.	d.
CUSTOMS: Miscellaneous expenditure								469	2	10
SALT: Miscellaneous expenditure								77	0	0
LAND REVENUE:										
Law Charges in connection with Appeals from India									2	3
FOREST:						£	s.	d.		
Allowances and expenses in connection with Probationers for the Department, &c.						43,945	19	0		
Expenditure in connection with the publication of "Silviculture of Indian Trees"						5,656	10	2		
									49,602	9	2
RAILWAY REVENUE ACCOUNT:										
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 24.)					£	s.	d.			
Bombay Baroda and Central India Railway					385,083	10	9			
East Indian Railway					303,280	6	3			
Eastern Bengal Railway (including Bengal Central Railway)					41,310	13	1			
Great Indian Peninsula Railway					205,954	9	9			
Indian Midland Railway					18,364	18	0			
Madras Railway					31,314	18	0			
Madras and Southern Mahratta Railway					64,816	7	0			
Oude and Rohilkund Railway					316,733	10	4			
Scinde Punjab and Delhi Railway					95,671	2	6			
South Indian Railway					146,635	5	10			
					1,609,165	1	6			
Interest at 3·3252 per cent. on a sum of 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 7·4015 per cent. on 9,418,019*l.* taken as Capital Outlay for the five years to 31st March 1922					2,549,879	18	9			
					4,159,045	0	3			
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:										
Investment of the sums applicable to this purpose					5,832	18	9			
£ s. d.										
In 2,839 10 2 India 7 per cent. Stock purchased and cancelled.										
„ 4,430 19 8 India 3½ per cent. Stock purchased and cancelled.										
„ 874 11 8 India 2½ per cent. Stock purchased and cancelled.								4,164,877	19	0
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on page 24.)										
East Indian Railway					1,112,546	12	11			
Eastern Bengal Railway					116,861	16	3			
Great Indian Peninsula Railway					1,268,118	12	4			
Madras Railway					488,377	17	8			
Scinde Punjab and Delhi Railway					371,388	2	3			
								3,357,293	1	5
STATE RAILWAYS—SINKING FUNDS: (*See* Details on page 25.)										
East Indian Railway					169,925	0	9			
Eastern Bengal Railway					12,781	0	10			
Scinde Punjab and Delhi Railway					104,734	17	4			
								287,440	18	11
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:										
Great Indian Peninsula Railway								81,250	0	0
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:										
Assam-Bengal Railway					85,247	5	0			
Bengal-Nagpur Railway					453,022	12	0			
Bombay Baroda and Central India Railway					95,000	0	0			
Burma Railways					112,500	0	0			
East Indian Railway					642,498	1	9			
Great Indian Peninsula Railway					199,750	0	0			
Madras and Southern Mahratta Railway					353,800	0	0			
Ditto (Mysore Railway)					48,000	0	0			
South Indian Railway					180,967	8	4			
								2,170,785	7	1
MISCELLANEOUS RAILWAY EXPENDITURE:										
East Indian Railway: Rental paid to the South Behar Railway Company					30,000	0	0			
Compensation to deferred annuitants of the East Indian Railway for loss of income tax relief					32,128	9	4			
Expenditure in connection with the Railway Accounts Committee					4	9	6			
Expenditure in connection with the Indian Railway Committee					17,950	17	1			
Miscellaneous expenditure					441	6	10			
								80,525	2	9
									10,142,172	9	2
Carried forward								£	10,192,321	3	5

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

		£ s. d.	£ s. d.
Brought forward		191,049 13 7	7,093,154 8 10
RECEIPTS—*continued.*			
REVENUE—*continued.*			
POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:	£ s. d.		
Message Revenue	0 16 11		
Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	150 0 0		
Miscellaneous	254 11 4		
		405 8 3	
INTEREST			
Interest realised from investment of Cash Balance	228,340 17 3		
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	21,170 2 5		
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, &c.	703 5 3		
		250,214 4 11	

Details of charge of 5,782,152*l.* 11*s.* 8*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£ s. d.	£ s. d.
Interest on Loans contracted in England under various Acts:—		
India 7 per cent. Stock	224,998 16 6	
India 3½ per cent. Stock	3,117,145 11 1	
India 3 per cent. Stock	1,944,859 11 8	
India 2½ per cent. Stock	289,415 3 8	
		5,576,419 2 11
Interest on outstanding Liabilities of Railway Companies taken over on purchase:—		
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	64,604 4 10	
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	13,946 4 9	
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	108,058 0 0	
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	19,124 19 2	
		205,733 8 9
		*£5,782,152 11 8

		£ s. d.	£ s. d.
Carried forward		£ 441,669 6 9	7,093,154 8 10

on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*continued*.

				£ s. d.
Brought forward				10,192,321 3 5
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
POSTS AND TELEGRAPHS:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
Miscellaneous expenditure			£ 1,325 8 8	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Payments in respect of Revenue:	£ s. d.	£ s. d.		
Message Revenue	53,080 4 3			
Joint Purse Agreement	—*210,608 9 6*			
Australasian Message Fund	13,070 6 6			
		—*144,457 18 9*		
Other Payments:				
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500 0 0			
Contingencies	827 19 9			
		1,327 19 9		
			—*143,129 19 0*	
INTEREST ON ORDINARY DEBT:				—*141,804 10 4*
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE. (For details *see* opposite page)		*5,782,152 11 8		
Deduct—Chargeable to	£ s. d.			
State Railways—Interest on Debt (*see* page 7)	4,159,045 0 3			
State Railways—Interest chargeable against Companies on Advances (*see* page 7)	81,250 0 0			
		4,240,295 0 3		
			1,541,857 11 5	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47)			1,035,267 17 0	
DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised:				
Investment of the sums applicable to this purpose			93,248 7 11	
£ s. d.				
In 45,367 16 6 India 7 per cent. Stock purchased and cancelled.				
„ 68,731 17 5 India 3½ per cent. Stock purchased and cancelled.				
„ 16,644 18 8 India 2½ per cent. Stock purchased and cancelled.				
Discount on the issue of 7,500,000*l.* India 7 per cent. Stock			173,128 0 2	
Underwriting and Brokers' Commission on issue of India 5½ per cent. Stock			149,641 5 0	
				2,993,143 1 6
SINKING FUNDS:				
REDEMPTION OF LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47):				
Payment to His Majesty's Treasury in cancellation of India's liability for 506,008*l.* 17*s.* 1*d.* British Government 5 per cent. War Loan (1929–47), portion of amount taken over				500,000 0 0
GENERAL ADMINISTRATION:				
England.				
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	£ s. d. 259,289 7 0	£ s. d.		
Law Charges	283 18 2			
Bank of England and Bank of Ireland for management of debt	82,538 9 1			
Postage to India	962 4 5			
Telegrams to India	14,352 13 4			
National Health Insurance and Unemployment Insurance	1,002 15 7			
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage and telegrams other than to India and places abroad, and petty charges	35,776 9 2			
Miscellaneous expenditure	2,287 11 1			
	396,493 7 10			
Deduct—Contribution by His Majesty's Treasury for 1921–22, and balance of contribution for 1920–21	—*180,677 0 0*			
			215,816 7 10	
India.				
Heads of Provinces (including Governor-General):				
Advance in respect of passage home of Lord Chelmsford, ex-Governor-General (refund of payment in 1920–21)	—*500 0 0*			
Miscellaneous expenditure	1 7 8			
	—*498 12 4*			
Secretariat and Headquarters Establishments:				
Miscellaneous expenditure	488 7 11			
			—*10 4 5*	
				215,806 3 5
Carried forward				£13,759,465 18 0

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	441,669	6	9	7,093,154	8	10
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MEDICAL:						
Pension of a Lunatic at the Coton Hill Hospital, Stafford, appropriated to her maintenance - - - - - - -	136	2	6			
CURRENCY:						
Paper Currency Reserve: Discount on British Treasury Bills - -	406,964	6	0			
Carried forward - - £	848,769	15	3	7,093,154	8	10

on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - - - -							13,759,465	18	0
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
AUDIT:									
England.									
Salaries of Auditor and Assistants, under the Government of India Act, s. 27 - - - - - -	15,897	5	2						
Deduct—Contribution by His Majesty's Treasury for 1921–22, and balance of contribution for 1920–21 - -	*—10,218*	*0*	*0*	5,679	5	2			
India.									
Expenditure in connection with the employment of experts to examine the commercial accounts of the Government of India - - - -				7,997	5	3			
							13,676	10	5
JAILS AND CONVICT SETTLEMENTS:									
Expenditure in connection with the Jails Committee - - - - -							331	6	4
POLICE:									
Examination expenses in connection with appointments to the Police Service, pay of an Officer specially employed, &c. - - - - - - - -							237	6	7
PORTS AND PILOTAGE:									
Passage on appointment to the Bengal Pilot Service - - - - -							297	2	0
ECCLESIASTICAL: Passage of Chaplains on appointment - - - -							1,458	10	4
POLITICAL:				£	s.	d.			
Moiety of expenditure in connection with the South Persia Military Police -				3,353	4	4			
Pay, &c., of Officers on leave from the Watch and Ward Trans-Frontier Forces -				1,945	17	10			
Miscellaneous expenditure - - - - - - -				9,483	7	1			
							14,787	9	3
SCIENTIFIC DEPARTMENTS:									
Expenses attending the preparation of "Fauna Indica" - - -				345	6	11			
Expenses in connection with the Indian Section of the Imperial Institute - -				1,400	0	0			
Contribution to the Imperial Mineral Resources Bureau - - - -				2,000	0	0			
Expenses in connection with the publication of Dr. Stein's "Serindia" -				2,612	8	0			
Do. do. a revised edition of "Asōka Inscriptions"				500	0	0			
Contingent expenses of the India Museum Collection at Kew - -				862	0	11			
Preparation of Tide Tables for Indian Ports - - - - -				1,721	2	10			
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure -				1,887	4	2			
							11,328	2	10
EDUCATION:									
Secondary:									
Expenses in connection with an Educational Officer on appointment -				202	13	0			
General:									
Payment to the Board of Education for services rendered during 1921–22 - - - - - - -	200	0	0						
Passage to India, and miscellaneous expenditure -	360	15	8						
				560	15	8			
							763	8	8
MEDICAL:									
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford -				302	17	6			
Leave salary, &c. of Officers in Civil Employ but under Military Leave Rules -				2,090	2	8			
Passage of Officers on appointment, and miscellaneous expenditure - -				266	6	11			
							2,659	7	1
PUBLIC HEALTH:									
Contribution to the Tropical Diseases Research Fund - - - -				250	0	0			
Contribution to the Tropical Diseases Bureau - - - -				500	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board - - - -				125	0	0			
Contribution to the International Bureau of Public Health - - -				333	12	11			
Passage of an Officer on appointment, and miscellaneous expenditure - -				122	4	3			
							1,330	17	2
AGRICULTURE:									
Contribution to the International Institute of Agriculture at Rome - -				733	18	11			
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome - -				171	5	2			
Contribution for three years to the Imperial Bureau of Mycology - -				750	0	0			
Pay and passage of Officers on appointment, and miscellaneous expenditure -				1,167	10	7			
							2,822	14	8
INDUSTRIES: Miscellaneous expenditure - - - - -							87	6	7
MISCELLANEOUS DEPARTMENTS: Charges against the Literary Grant, and miscellaneous -							5,730	16	5
CURRENCY: Cost of model of the head of His Majesty the King for use in connection with the new Rs. 10 currency note, &c. - - - - - - -							285	10	0
MINT: Pay, passage, &c., of an Officer on appointment - - -							121	6	11
CIVIL WORKS:									
Payment to the Engineering Standards Committee - - -				500	0	0			
Passage of Officers on appointment, and miscellaneous expenditure - -				271	1	5			
							771	1	5
Carried forward - - -						£	13,816,154	14	8

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

			£ s. d.	£ s. d.
Brought forward			848,769 15 3	7,093,154 8 10
RECEIPTS—*continued.*				
REVENUE—*continued.*				
SUPERANNUATION ALLOWANCES AND PENSIONS:				
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.		£ s. d. 5,144 3 1		
Subscriptions in respect of the India Office Provident Fund.		910 2 3		
Contributions, due before 31st March 1919, towards Annuities of members of the Indian Civil Service		5 16 5		
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:	£ s. d.			
Bengal Civil Fund	503 10 0			
Bombay Civil Fund	21 14 5			
Bengal Military Orphan Society	2,553 13 7			
Bengal Military Fund	3,515 19 7			
Madras Military Fund	1,300 2 5			
Bombay Military Fund	1,128 6 4			
Indian Navy Fund	40 6 3			
		9,063 12 7		
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service		1,372 1 11		
Subscriptions towards Indian Civil Service Family Pensions		3,005 13 9		
			19,501 10 0	
STATIONERY AND PRINTING:				
Sale of Government Publications			1,202 8 7	
MISCELLANEOUS:				
Profit on the sale of Wheat		576,610 12 8		
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office		1,800 0 0		
Miscellaneous Fees, sale proceeds of books of reference, &c.		353 19 7		
			578,764 12 3	
Carried forward		£	1,448,238 6 1	7,093,154 8 10

on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*continued.*

							£	s.	d.
						Brought forward			13,816,154 14 8
						DISBURSEMENTS—*continued.*			
						EXPENDITURE—*continued.*			
TERRITORIAL AND POLITICAL PENSIONS:									
Members of the Family of the late Maharajah Duleep Singh							10,621	16	9
Members of the Bengal Nizamut Family							931	0	0
									11,552 16 9
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Pensions for Distinguished and Meritorious Services							1,716	8	10
Pensions, &c., on retirement of Officers of the following classes:—									
India Office:				£	s.	d.			
Superannuation				38,070	4	0			
Compensation (on reduction of staff)				2,421	8	0			
Compassionate and Injury				3,227	3	4			
Additional Gratuities under the Superannuation Act, 1909				24,252	13	2			
							67,971	8	6
Judges of the High Courts in India							2,250	0	0
Indian Civil Service							9,563	19	0
Other Civil Services in India							1,901	19	8
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed							5,498	8	6
Pensions payable in respect of the India Office Provident Fund							7,293	13	5
Compassionate and Miscellaneous Pensions							829	7	7
							97,025	5	6
Gratuities							257	15	0
							97,283	0	6
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—				£	s.	d.			
Bengal Military Orphan Society				53,221	6	3			
Bengal Military Fund				137,177	13	9			
Madras Military Fund				139,812	4	6			
Bombay Military Fund				84,987	16	4			
Bengal Medical Retiring Fund				600	0	0			
Madras Medical Fund				28,659	3	11			
Indian Navy Fund				8,916	17	7			
							453,375	2	4
									550,658 2 10
STATIONERY AND PRINTING:									
Stationery, Printing, and Bookbinding for the India Office, &c.							14,785	6	4
Deduct—Contribution by His Majesty's Treasury for the year 1921–22 and balance of contribution for 1920–21							*—9,105*	*0*	*0*
									5,680 6 4
MISCELLANEOUS:									
Grants to Universities, &c., and Examination expenses of Candidates for the Indian Civil Service							6,599	8	6
Subscriptions and Donations to Charities							1,620	5	0
Expenditure in connection with Committees arising out of the Report on Indian Constitutional Reforms							559	4	1
Expenditure in connection with the Committee on the organization of an Indian Stores Department							262	10	0
Expenditure in connection with the Civil Secretariats Committee							16	10	0
Expenditure in connection with the Committee on Indian Students							5,802	10	7
Contribution towards Expenses of the Secretariat of the League of Nations							54,916	2	5
Visit to India of H.R.H. the Duke of Connaught							148	7	9
Visit to India of H.R.H. the Prince of Wales							951	0	1
Visit to India in 1917–18 of the Secretary of State for India							5	18	11
Books and Newspapers supplied to India, not invoiced as Stores							235	13	2
Relief and repatriation of destitute Indians							60,103	13	8
Cost of insignia of Indian Orders							7,083	10	0
Sum placed at the disposal of the Secretary of State for India for Secret Service							6,000	0	0
Fee of actuary for Report on the Indian Civil Service Family Pension Scheme							525	0	0
Advance on account of fee of actuary for valuation of the Indian Military Service Family Pension Scheme and the Indian Military Widows' and Orphans' Fund Scheme							787	10	0
Contribution towards the School of Oriental Studies							1,550	0	0
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland							6,031	16	6
Expenditure in connection with the Indian Delegation to the League of Nations Assembly at Geneva							6,452	1	10
Expenditure in connection with the Imperial Cabinet Conference							2,299	0	9
Expenditure in connection with the Labour Conferences at Geneva and Washington							3,616	14	6
Expenditure in connection with the Conference on limitation of Armament, Washington							2,918	4	0
Moiety of compensation to neutral subjects in respect of captivity in India, &c.							2,711	0	0
Pay and expenses of Officers specially employed							6,491	19	2
Expenditure in connection with Taswiri Akhbar							2,000	0	0
Sundry items							3,623	3	2
									183,311 4 1
						Carried forward		£	14,567,357 4 8

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							1,448,238	6	1	7,093,154	8	10
RECEIPTS—*continued.*												
REVENUE—*continued.*												
MILITARY SERVICES:												
ARMY—EFFECTIVE:												
Contribution by the Imperial Government in respect of—												
Cost of the Transport of Troops	130,000	0	0									
Military Charges for Aden	100,000	0	0									
				230,000	0	0						
Amount received from the Imperial Government in respect of Capitation rate payable on account of Indian Regiments lent for service in the Colonies				20,374	5	10						
Advance on account of terminal adjustment in respect of outstanding War Liabilities				610,000	0	0						
Amount received on account of the Consolidated Clothing Allowances of British Troops returning from India				52,300	0	0						
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment—	£	s.	d.									
Clothing and Necessaries	37,250	0	0									
Ordnance and Miscellaneous	82,694	10	7									
				119,944	10	7						
Indian Troop Service: Receipts from the Imperial Government				507	1	9						
Contribution by the Imperial Government for the years 1920–21 and 1921–22 in respect of the Military Attaché at Meshed				1,900	0	0						
Fees, &c., received in respect of the King's India Cadets at the Royal Military College, Sandhurst				1,104	14	3						
National Health Insurance (receipts in excess of payments)				19	3	3						
Discharge Purchase Money				1,080	0	0						
Miscellaneous receipts				6	10	3						
							1,037,236	5	11			
Carried forward						£	2,485,474	12	0	7,093,154	8	10

on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							14,567,357	4	8
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Payments to the Imperial Government on account of Disbursements by the undermentioned Departments in respect of H.M.'s British Forces serving in India:									
By the War Office. For the year 1921–22 - - - -	1,988,000	0	0						
Less: Refund of overpayments on account of deferred pay for the years 1914–15 to 1919–20 - - -	11,922	0	4						
	1,976,077	19	8						
By the Air Ministry. For the year 1921–22 - - - -	92,000	0	0						
				2,068,077	19	8			
Payment to the War Office in respect of Savings, due to the War, under Minor Heads of Military Expenditure in England (Refund) - - - - - - -				*—19,300*	*0*	*0*			
Furlough allowances of Officers and men of British Regiments serving in India - - - - - -				207,344	11	10			
Advances to Regiments proceeding to India - - -				17,286	15	4			
Pay and allowances during voyage of Regiments returning from India - - - - - - -				1,949	6	4			
Consolidated clothing allowances of British Troops proceeding to India - - - - - - - -				96,650	0	0			
Furlough allowances of Officers of the Royal Air Force serving in India - - - - - - -				5,108	16	10			
Furlough allowances of Officers of the Indian Service -				656,287	14	2			
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army - -				1,640	19	8			
Indian Troop Service - - - -				711,449	3	9			
Cost of Sea Transport not charged to Troop Service -				122,866	15	8			
Purchase of Horses - - - - -				7,338	18	9			
Bounties to British Troops for extension of service - -				1,800	0	0			
Unemployment Insurance - - - -				115,400	0	0			
Marriage allowances and allotments - - - -				971,876	15	5			
Reinforcements for Aden (Refund of overpayment in 1915–16)				*—60*	*11*	*10*			
Pay and allowances of Second Lieutenants on appointment -				4,396	9	0			
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c. - - - - -				836	3	5			
Pay and expenses of Military Officers on special duty or under technical instruction - - - - -				36,894	1	0			
Pay and expenses of Military Officers studying the Japanese and other languages - - - - -				2,540	18	10			
Pay of Indian Military Officers interchanged with Colonial Military Officers - - - - -				24	4	0			
Outfit allowance, furlough pay, &c., of Lady Nurses - -				6,549	18	3			
Indian Orderlies to His Majesty the King - -				2,508	0	1			
Expenditure in connection with the Indian Contingent at the Peace Celebrations - - - - -				71,408	1	5			
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge - - - - -				959	10	3			
War 1914: Expenditure adjustable against terminal receipt from the War Office - - - - -				14,949	11	11			
Expenditure in connection with the Army in India Committee				190	3	8			
Separation allowances issued to wives of Civilian Artificers -				2,446	18	0			
Expenditure in connection with the supply of books and technical equipment for the educational training of troops. (Refund of overpayment in 1920–21) - - -				*—9,423*	*9*	*1*			
Contribution towards the cost of the Indian Memorial Gateway at Brighton - - - - - - -				2,000	0	0			
Expenditure in connection with the maintenance of the graves of soldiers of Indian Expeditionary Forces - -				11,493	0	0			
Miscellaneous expenditure - - - -				15,000	18	11			
				5,128,491	15	3			
Stores taken to India with Troops:	£	s.	d.						
Clothing - - - - -	53,930	19	1						
Ordnance and Miscellaneous - -	156,600	0	0						
				210,530	19	1			
							5,339,022	14	4
Carried forward - - - -						£	5,339,022	14	4	14,567,357	4	8

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - - - -				2,485,474	12	0	7,093,154	8	10
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—NON-EFFECTIVE:									
Recoveries from the Imperial Government in respect of Retired Pay, &c. of Indian Troops, &c., lent to it:—									
For the year 1921–22 - - - -	198,000	0	0						
For the years 1919–20 and 1920–21 (Arrears) -	1,030,000	0	0						
	1,228,000	0	0						
Subscriptions towards Indian Military Service Family Pensions - - - - -	46,661	6	8						
				1,274,661	6	8			
MARINE—EFFECTIVE:									
Amount due from the Imperial Government in respect of passages to India per R.I.M.S. *Dufferin* - - - - - - - -				53,378	14	0			
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - -							3,813,514	12	8

CAPITAL NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:									
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:									
Bengal-Nagpur Railway - - - - - - - -							450,000	0	0

DEBT.

PERMANENT DEBT INCURRED:									
Issued under East India Loans Act, 1910, and previous Acts:—									
For railway purposes:	£	s.	d.	£	s.	d.			
India 7 per cent. Stock - - - -	7,500,000	0	0						
India 5½ per cent. Stock - - - -	6,867,141	5	0						
				14,367,141	5	0			
UNFUNDED DEBT:									
Subscriptions to Indian Military Widows' and Orphans' Fund - - -				1,770	9	7			
							14,368,911	14	7
Carried forward - - - -							25,725,580	16	1

on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*continued.*

		£ s. d.	£ s. d.
Brought forward		5,339,022 14 4	14,567,357 4 8
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MILITARY SERVICES—*continued.*			
ARMY—NON-EFFECTIVE:			
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:	£ s. d.		
For the year 1921–22	1,055,000 0 0		
Pay of Non-effective Colonels of Royal Artillery	2,249 14 8		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,852,243 5 8		
Compassionate Allowances of Officers removed from the Service, &c.	1,860 2 8		
Pensions of Non-commissioned Officers and men	3,066 12 8		
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty	132,539 2 6		
Pensions of Widows and Families of Officers, &c., of the Indian Service	84,197 13 6		
Gratuities to the Widows and Families of Officers killed in action	940 0 0		
Miscellaneous gratuities	155 0 0		
Cost of Medals	34 13 3		
	3,132,286 4 11		
Indian Military Service Family Pensions	187,661 18 9		
		3,319,948 3 8	
MARINE—EFFECTIVE:		8,658,970 18 0	
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas	100,000 0 0		
Royal Indian Marine Furlough Pay	27,978 11 9		
Advance on account of the repair and equipment of surplus war vessels presented by the Admiralty	25,500 0 0		
Miscellaneous expenditure	3,888 18 1		
	157,367 9 10		
MARINE—NON-EFFECTIVE:	£ s. d.		
Royal Indian Marine Retired Pay	34,437 14 7		
Indian Navy Retired Pay	867 2 10		
	35,304 17 5		
		192,672 7 3	
			8,851,643 5 3
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£	23,419,000 9 11
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
RAILWAY CAPITAL ACCOUNT:			
CONSTRUCTION OF STATE RAILWAYS:			
State Railways worked by the State:		£ s. d.	
Pay and passage of Officers on appointment, &c.		5,306 11 7	
State Railways worked by Companies:			
Stores, Establishment Charges, &c. (Net):	£ s. d.		
Assam-Bengal Railway	347,089 8 9		
Bengal-Nagpur Railway	2,184,358 8 5		
Bengal and North-Western Railway	123,114 9 1		
Bombay Baroda and Central India Railway	965,501 13 7		
Burma Railways	512,318 19 8		
East Indian Railway	2,112,072 10 0		
Great Indian Peninsula Railway	2,104,280 5 6		
Madras and Southern Mahratta Railway	948,423 8 10		
*Rohilkund and Kumaon Railway	22,069 16 11		
South Indian Railway	1,282,552 0 4		
	10,601,781 1 1		
Discharge of Debentures:			
Assam-Bengal Railway	50,000 0 0		
		10,651,781 1 1	
CIVIL WORKS:		10,657,087 12 8	
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:			
Passage and allowances of architects and town planning experts, &c.		24,922 10 9	
			10,682,010 3 5
DEBT.			
PERMANENT DEBT DISCHARGED:			
India 7, 3½ and 2½ per cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and the Discount Sinking Funds (*see* pages 3, 5, and 21)		—	
Liability for British Government 5 per cent. War Loan (1929–47): Portion cancelled by the payment to His Majesty's Treasury of £500,000 on account of the Sinking Fund (*see* page 9)		—	
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund		672 14 0	
			672 14 0
Carried forward			£34,101,683 7 4

* Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							25,725,580	16	1
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
REPAYMENT OF ADVANCES:									
Repayment by the War Office:									
Expenditure in England in connection with Military Expenditure in War Areas:									
In Iraq - - - - - - - -	130,840	8	8						
In Palestine and Egypt - - - -	61,029	7	9						
At Constantinople - - - - -	12,500	4	6						
	204,370	0	11						
Repayment by the Imperial Government of Expenditure in England in connection with									
Pay of Second Lieutenants on appointment to the Indian Army - - - - - - -	2,693	9	6						
Indian Contingent at the Peace Celebrations - -	19,054	5	6						
Portion of advances for the purposes of the Persian Government	21,518	9	1						
Portion of investment in Indian Railway Debentures subsequently realised - - - - -	2,101,455	0	0						
Miscellaneous - - - - -	5,130	5	5						
				2,354,221	10	5			
GOLD STANDARD RESERVE:									
Cost price of—									
£85,440,000 British Treasury Bills maturing or realised -	84,494,253	3	8						
£500,000 New South Wales Bills maturing - - -	487,082	3	10						
£350,000 Union of South Africa Bills maturing - -	340,957	10	8						
Proceeds of sale of—									
£3,022,700 Exchequer 5 per cent. Bonds (1921) - -	3,073,462	11	5						
£2,700,000 Exchequer $5\frac{3}{4}$ per cent. Bonds (1922) - -	2,763,950	19	8						
£200,000 Exchequer 5 per cent. Bonds (1922) - -	204,477	13	5						
Redemption Money of—									
£3,933,100 Exchequer 5 per cent. Bonds (1921) maturing -	3,933,100	0	0						
£213,700 Exchequer $5\frac{3}{4}$ per cent. Bonds (1922) maturing -	213,700	0	0						
	95,510,984	2	8						
Dividends on investments, discount on Treasury Bills, &c. -	1,572,769	6	6						
				97,083,753	9	2			
PAPER CURRENCY RESERVE:									
British Treasury Bills paid off at maturity or realised -	-		-	37,103,164	0	3			
MISCELLANEOUS DEPOSITS:									
	£	s.	d.						
Burma War Fund:									
British Treasury Bills maturing -	98,688	13	1						
Discount on British Treasury Bills -	1,311	6	11						
				100,000	0	0			
Ottoman Public Debt Deposit:									
British Treasury Bills maturing -	138,414	1	3						
Discount on British Treasury Bills -	1,585	18	9						
				140,000	0	0			
Mysore Debenture Stock Sinking Fund:									
Proceeds of sale of £53,100 India $3\frac{1}{2}$ per cent. Stock transferred from India -	30,592	9	3						
Dividends on investments - -	2,459	9	8						
				33,051	18	11			
Receipts in respect of Indian Cadets at Sandhurst - -				3,725	5	11			
Receipts in respect of the Currie Scholarship - - -				35	10	0			
Receipts in respect of the Norman Memorial Fund - -				16	16	0			
Recoveries in respect of amounts due to Command Paymasters in Iraq and Egypt - - - - -				598	18	1			
Miscellaneous - - - - - - -				5,071	2	5			
							282,499	11	4
									136,823,638	11	2
Carried forward - - - -								£	162,549,219	7	3

on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						
				34,101,683	7	4

DISBURSEMENTS—*continued.*

DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).

ADVANCES REPAYABLE:

Recoverable from the War Office:						
Expenditure in England in connection with Military expenditure in War Areas:						
In Iraq	130,840	8	8			
In Palestine and Egypt	61,029	7	9			
At Constantinople	12,500	4	6			
	204,370	0	11			
Recoverable from the Imperial Government:						
Expenditure in England in connection with						
Pay of Second Lieutenants on appointment to the Indian Army	1,912	11	8			
Pay of Indian Army Officers lent for duty under the Admiralty	*—51*	*11*	*8*			
Indian Contingent at the Peace Celebrations	*—946*	*2*	*2*			
Moiety of expenditure in England in connection with						
South Persia Military Police	3,358	4	4			
Lighting and buoying the Persian Gulf	713	17	11			
Persian Gulf Radio Offices	270	10	4			
Military expenditure at Aden	9,342	18	0			
Troops serving in Persia	12,779	18	0			
Investment in Indian Railway Debentures	1,996,522	5	0			
Expenditure on behalf of the Civil Administration of Iraq	5,502	17	3			
Expenditure on behalf of the Command Paymasters in Iraq and Egypt	2,737	2	9			
Miscellaneous	15,965	11	3			
				2,252,478	3	7
GOLD STANDARD RESERVE:						
Investments in the purchase of						
£						
88,690,000 British Treasury Bills	88,433,494	14	2			
250,000 Exchequer 5¾ per cent. Bonds (1922)	250,314	10	0			
200,000 Exchequer 5 per cent. Bonds (1923)	200,143	12	6			
3,000,000 National War 5 per cent. Bonds (1922)	3,027,504	0	0			
2,750,000 National War 5 per cent. Bonds (1923)	2,800,841	18	9			
500,000 New South Wales 5½ per cent. Bills (1922)	487,082	3	10			
129,000 New South Wales 5¼ per cent. Stock (1922)	127,831	18	9			
350,000 Union of South Africa 5½ per cent. Bills (1922)	340,957	10	8			
	95,668,170	8	8			
Appropriation to the Paper Currency Reserve for the reduction of created securities in India (*see* Remittance Account *per contra*)	1,418,690	9	1			
				97,086,860	17	9
PAPER CURRENCY RESERVE:						
Investments in British Treasury Bills	34,602,005	0	11			
Transfer to Home Treasury Balances (*see* Remittance Account *per contra*)	2,501,158	19	4			
				37,103,164	0	3
MISCELLANEOUS DEPOSITS:						
Burma War Fund:	£	s.	d.			
Investment in British Treasury Bills	98,894	3	6			
Grant to Osborne Convalescent Home	500	0	0			
Sundry items	50	0	0			
	99,444	3	6			
Ottoman Public Debt Deposit:						
Investment in British Treasury Bills	138,669	5	5			
Mysore Debenture Stock Sinking Fund:						
Investment in 33,469*l.* 11*s.* 4*d.* National 5 per cent. War Bonds, 1928	33,051	18	11			
Expenses of Indian Cadets at Sandhurst	5,012	19	10			
Payment in respect of the Currie Scholarship	35	10	0			
Payments in respect of the Norman Memorial Fund	16	10	0			
Miscellaneous	3,387	9	3			
				279,617	16	11
						136,722,120 18 6
Carried forward					£	170,823,804 5 10

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							162,549,219	7	3
RECEIPTS—*continued.*									
REMITTANCES.									
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:									
Receipts from Imperial Government Departments:									
War Office:									
Advances in respect of War Expenditure in India -	10,955,408	7	5						
Expenditure in India in connection with Indian Force in North China - - - -	4,629	11	1						
Additional Indian Troops lent for service at Hong Kong	12	1	10						
Remittances of Officers and men of the Asiatic Artillery at Hong Kong and Singapore - - -	13,734	9	7						
Enlistment of Indians for service in the Colonies -	566	8	3						
Sums due to Officers and others residing in India -	1,200,519	19	4						
Expenditure, not included in the Capitation rate, incurred in connection with Indian Regiments lent for service in the Colonies - - - -	1,657	9	6						
Admiralty:									
Advances in India on account of Naval Services -	258,479	17	2						
Foreign Office:									
Moiety of expenditure in India in connection with Lighting and buoying the Persian Gulf - -	9,394	3	5						
Persian Gulf Radio Offices - - -	1,307	15	0						
Board of Trade:									
Turkish lighthouses in the Red Sea - -	6,606	13	7						
Various Departments:									
Pensions, &c., issued in India to British Officers and men (Naval and Military) or their dependants -	99,214	2	4						
Advances in India on account of Emigration of Coolies -	138,418	19	2						
Ditto African Protectorates -	19,500	0	0						
Miscellaneous payments in India on account of African Protectorates - - - - - - -	9,936	18	4						
Postal and Money Order transactions - - -	6,449,343	7	11						
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq - - - -	5,462,921	14	8						
Opium shipped to the Governments of Hong Kong, the Straits Settlements, and Siam - - -	819,794	13	2						
Adjustments with the Central Clearing Office in respect of Enemy Debts - - - -	7,104	16	3						
Interim allotment by the Army Canteens Board to Indian Troops of share of profits of Expeditionary Force Canteens - - - - -	100,000	0	0						
Receipts by Command Paymasters in Egypt and North-West Persia from Indian Field Post Offices -	175,570	6	9						
Bounties paid in India to British Soldiers for extension of service - - - - -	240,000	0	0						
Expenditure in India in connection with Dollar Exchange concession to Indian Regiments lent for service in the Colonies - - - - - -	60,866	2	5						
Expenditure in India in connection with the Subsidy to the Sultan of Nejd - - - - -	288,545	1	8						
Miscellaneous advances in India - - -	95,910	13	6	28,419,443	12	4			
Transfer from Paper Currency Reserve to Home Treasury Balances. (*See under "Deposits and Advances" per contra*) - - - - - -				2,501,158	19	4			
Other Remittance transactions:									
Subscriptions to the Government of India 6 per cent. Rupee Loan, 1921 -				817,004	8	10			
Sale of Opium shipped to England - - - - - -				*—1,898*	*11*	*10*			
Sale of Burma Rice - - - - - - -				150,252	14	6			
Hire of Transports on account of Australia and New Zealand - -				7,778	3	0			
Expenditure in India on account of Australian personnel - - -				1,670	16	8			
Enemy ships employed under the control of the Director of the Royal Indian Marine - - - - - - - - - - -				14,809	6	7			
Carried forward - - £				31,910,219	9	5	162,549,219	7	3

on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*continued.*

	£	s.	d.
Brought forward - - - -	170,823,804	5	10

DISBURSEMENTS—*continued.*

REMITTANCES.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

	£ s. d.	£ s. d.
Payments to Imperial Government Departments:		
War Office:		
Miscellaneous Remittances from India - - -	491,792 16 7	
Allotments paid in England by Regimental Paymasters on behalf of British Soldiers on the Indian Establishment -	—*520 12 6*	
Effects and credits of British Soldiers - - -	16,065 2 11	
Admiralty:		
Admiralty transports - - - - -	283,777 3 4	
Ministry of Health:		
National Health Insurance: Contributions in respect of soldiers in India - - - - - -	58,000 0 0	
Board of Trade:		
Little Basses Light Vessel Dues - - - -	7,356 6 3	
Balances on Indian Shipping Masters' accounts - -	180,201 15 10	
Various Departments:		
Cost of aircraft presented by an Indian Prince - -	3,200 0 0	
Supplies to the Ministry of Munitions (Refund of excess receipts in previous years) - - - - -	30,892 12 5	
Miscellaneous transactions to be brought to charge or recovered in India - - - - - -	204,513 4 10	
		1,275,278 9 8
Purchase of Bullion in England:		
Gold - - - - - - - - -	109,912 18 1	
Silver - - - - - - -	£ s. d. 2,648 12 4	
Deduct—		
Refund in respect of purchases in America under the Pittman Act - - -	1,264 4 7	
	1.384 7 9	
Other Remittance transactions:		111,297 5 10
Family Remittances and Allotments of British and Indian Services, including allotments of pay, &c., of Officers in war areas - - - - -		41,610 11 1
Allotments of pay of Civilian Artificers - - - - - -		10,760 17 9
Remittances:	£ s. d.	
Indo-European Telegraph - - - - -	5,981 16 8	
Effects of deceased soldiers and others - - -	4,635 1 0	
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - -	8,179 12 11	
		18,796 10 7
Expenditure to be brought to charge in India in connection with		
Expeditionary Forces and other War Services - -	10,370 3 10	
Purchase of mules - - - -	26 14 1	
		10,396 17 11
Payments on account of the Liquidators of Hostile Firms in India - -		940 17 0
Wheat supplied from Australia and New Zealand - - - -		370 0 6
Currency Notes, &c., brought home by demobilised soldiers of the British Army -		3 3 9
Expenditure in connection with the extension of Ordnance Factories in India -		144 18 7
Purchase of Java quinine - - - - - -		83,208 5 7
Enemy ships employed under the control of the Director, Royal Indian Marine -		247 17 9
Rohilkund and Kumaon Railway Company:		
Interest on 4 per Cent. Debenture Stock allocated to State Works - -		25,581 4 11
East Indian Railway Company: Share of Surplus Profits - - -		68,359 0 0
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -		28,000 0 0
Purchase from the Baluchistan Chrome Company of the portion of their line between Khanai and Hindubagh - - - - - -		27,081 0 0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -		7,695 16 6
Carried forward - £		1,709,772 17 5 170,823,804 5 10

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	31,910,219	9	5	162,549,219	7	3
RECEIPTS—*continued.*						
REMITTANCES—*continued.*						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*						
Other Remittance transactions—*continued.*						
Receipt for Currency returned from India to countries of issue - - -	18,045	3	0			
Subscriptions to the General Provident Fund - - - -	181	2	2			
Subscriptions to the Bengal and Madras Service Family Pension Fund -	20	12	8			
Subscriptions to the Indian Civil Service Provident Fund - -	232	12	0			
Subscriptions to Miscellaneous Provident Funds - - - -	33	12	11			
Recoveries on account of Allotments paid in India - - - -	966	10	1			
Interest appropriated to the Paper Currency Reserve for reduction of created securities (*see* under "Deposits and Advances" *per contra*) - -	1,418,690	9	1			
Interest on Sterling Securities of Railway Provident Funds transferred to the Secretary of State - - - - - - - - -	9,626	18	9			
Sale proceeds of Indian timber - - - - - - -	2,748	1	5			
Miscellaneous receipts - - - - - - -	127,723	14	1			
				33,488,488	5	7
£				196,037,707	12	10

INDIA OFFICE,
10th August 1922.

I certify that the above Account has been examined under my directions; and that

INDIA AUDIT OFFICE,
16th April 1923.

For Statement showing new or increased salaries or pensions granted in the

on account of the Central Government of India, from 1st April 1921 to 31st March 1922—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	1,709,772 17 5	170,823,804 5 10
DISBURSEMENTS—*continued.*		
REMITTANCES—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
Other Remittance transactions—*continued.*		
Payments on account of the General Provident Fund - - - -	250 8 0	
Payments on account of the Bengal and Madras Service Family Pension Fund -	659 12 4	
Transfer to the High Commissioner for India of all receipts in respect of subscriptions to the Indian Civil Service Provident Fund during the years 1919–20 to 1921–22 - - - - - - -	26,174 6 3	
Expenses on account of Indian Cadets at Sandhurst - - - -	400 0 0	
Miscellaneous payments to be brought to charge or recovered in India - -	17,668 7 5	
Exchange adjustments on Remittance transactions - - - - -	20,308 0 1	
		1,775,233 11 6
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - - -		14,510,459 16 3
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		187,109,497 13 7
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* page 27.)		
Madras - - - - - - - - -	12,138 6 10	
Bombay - - - - - - - -	5,560 16 3	
Bengal - - - - - - - -	11,632 6 3	
United Provinces of Agra and Oudh - - -	9,593 1 10	
Punjab - - - - - - - -	7,134 1 8	
Burma - - - - - - - -	11,097 1 3	
Bihar and Orissa - - - - -	5,815 1 9	
Central Provinces and Berar - - - - -	4,298 12 7	
Assam - - - - - -	1,686 13 6	
		68,956 1 11
TOTAL DISBURSEMENTS - - - - £		187,178,453 15 6

Balance on the 31st March 1922, held as follows:—

	Home Treasury. £ s. d.	Gold Standard Reserve. £ s. d.	£ s. d.
Cash at the Bank of England and in the hands of sub-accountants -	1,754,457 13 3	1,775 6 11	
British Treasury Bills - - - - - - - -	7,103,020 17 2	—	
	8,857,478 10 5	1,775 6 11	8,859,253 17 4
		£	196,037,707 12 10

SIDNEY TURNER.
Accountant-General.

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subject to the observations contained in the annexed Report, it is in my opinion correct.

W. A. STURDY,
Auditor.

ear 1921–22 *see* pages 82, 83 and 84 of the Home Accounts presented in May 1922.

APPENDIX I.

STATEMENT showing the details of the payments on page 3 under the RAILWAY REVENUE ACCOUNT in respect of (a) *State Railways—Interest on Debt*; (b) *State Railways—Annuities in purchase of Railways*; and (c) *State Railways—Sinking Funds*.

	Bombay-Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 5	260,387 0 2	14,153 7 8	18,364 18 0	31,314 18 0	—	— *3,150 12 4*†	113,070 14 2	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 4	— *18,255 10 0*	13,464 4 8	97,896 9 9	—	64,816 7 0	309,110 2 8	— *15,261 3 4*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	— *3,455 8 9*	— *258 4 0*	—	—	—	10,774 0 0	— *2,138 8 4*	7,623 13 0	
On Railway Debenture Stock	385,083 10 9 —	238,676 1 5 64,604 4 10	27,364 8 4 13,946 4 9	116,261 7 9 108,058 0 0	31,314 18 0 —	64,816 7 0 —	316,733 10 4 —	95,671 2 6 —	127,510 6 8 19,124 19 2	1,403,431 12 9 205,733 8 9
£	385,083 10 9	303,280 6 3	41,310 13 1	224,319 7 9	31,314 18 0	64,816 7 0	316,733 10 4	95,671 2 6	146,635 5 10	1,609,165 1 6
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity:										
Interest at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	—	
Annuities:										
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,172 6 7	—	—	—	—	—	—	—	
" " 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,825 4 11	—	—	—	—	—	—	
" " 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	—	371,326 11 5	—	
" " 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,089 8 1	—	—	—	—	—	
" " 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	488,377 17 4	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 4	36 11 4	29 4 3	0 0 4	—	—	61 10 10	—	
£	—	1,112,546 12 11	116,861 16 3	1,268,118 12 4	488,377 17 8	—	—	371,388 2 3	—	3,357,293 1 5

° Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

account of the Central Government of India, from 1st April 1921 to 31st March 1922—*cont.* (App.).

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Madras and Southern Mahratta Railway	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a).*										
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—										
In £18,868 17 2 India 7 per Cent. Stock	—	19,470 12 10	—	—	—	—	—	—	—	
„ 34,459 2 2 India 3½ per Cent. Stock	—	19,470 12 10	—	—	—	—	—	—	—	
„ 1,683 17 6 India 7 per Cent. Stock	—	—	1,738 13 2	—	—	—	—	—	—	
„ 3,031 12 5 India 3½ per Cent. Stock	—	—	1,714 1 9	—	—	—	—	—	—	
„ 58 13 4 India 2½ per Cent. Stock	—	—	24 11 5	—	—	—	—	—	—	
„ 13,595 4 5 India 7 per Cent. Stock	—	—	—	—	—	—	—	14,249 12 5	—	
„ 15,916 18 2 India 3½ per Cent. Stock	—	—	—	—	—	—	—	9,220 16 5	—	
„ 12,005 16 8 India 2½ per Cent. Stock	—	—	—	—	—	—	—	5,028 16 0	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds:—										
In £63,831 7 0 India 7 per Cent. Stock	—	66,381 8 10	—	—	—	—	—	—	—	
„ 92,987 8 8 India 3½ per Cent. Stock	—	53,062 12 2	—	—	—	—	—	—	—	
„ 27,550 1 4 India 2½ per Cent. Stock	—	11,539 14 1	—	—	—	—	—	—	—	
„ 4,537 0 8 India 7 per Cent. Stock	—	—	4,718 5 10	—	—	—	—	—	—	
„ 6,598 15 0 India 3½ per Cent. Stock	—	—	3,765 11 5	—	—	—	—	—	—	
„ 1,957 6 10 India 2½ per Cent. Stock	—	—	819 17 3	—	—	—	—	—	—	
„ 37,271 1 4 India 7 per Cent. Stock	—	—	—	—	—	—	—	38,760 1 4	—	
„ 53,998 6 2 India 3½ per Cent. Stock	—	—	—	—	—	—	—	30,812 0 10	—	
„ 15,908 11 6 India 2½ per Cent. Stock	—	—	—	—	—	—	—	6,663 10 4	—	
£	—	169,925 0 9	12,781 0 10	—	—	—	—	104,734 17 4	—	287,440 18 11

£139,787 8 1 India 7 per Cent. Stock purchased and cancelled.
206,992 2 7 India 3½ per Cent. Stock purchased and cancelled.
57,480 9 8 India 2½ per Cent. Stock purchased and cancelled.

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Account of the Receipts and Disbursements of the Secretary of State in Council of India on account of the Central Government of India, from 1st April 1921 to 31st March 1922– *continued* (Appendix).

APPENDIX II.

Statement showing the Balances on Accounts included under Deposits and Advances (*see* pages 14 and 15).

DEBIT BALANCES.

	Balance, 31st March 1921.	Transactions during 1921–22.		Balance, 31st March 1922.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay of Second Lieutenants on appointment	11,088 9 2	1,912 11 8	2,693 9 6	10,307 11 4
Pay of Indian Army Officers lent for duty under the Ministry of Munitions and Admiralty	2,805 7 5	*—51 11 8*	—	2,753 15 9
Indian Contingent at Peace Celebrations	20,000 7 8	*—946 2 2*	19,054 5 6	—
South Persia Military Police	—	3,358 4 4	—	3,358 4 4
Lighting and Buoying the Persian Gulf	4,370 8 7	713 17 11	—	5,084 6 6
Persian Gulf Radio Offices	598 17 7	270 10 4	—	869 7 11
Military Expenditure at Aden	—	9,342 18 0	—	9,342 18 0
Troops serving in Persia	—	12,779 18 0	—	12,779 18 0
Advances for the purposes of the Persian Government	2,542,473 10 9	—	21,518 9 1	2,520,955 1 8
Expenditure consequent on disturbances in Persia	17,588 4 9	—	—	17,588 4 9
Investment in Indian Railway Debentures	299,628 15 0	1,996,522 5 0	2,101,455 0 0	194,696 0 0
Expenditure on behalf of the Civil Administration of Iraq	12,036 10 8	5,502 17 3	—	17,539 7 11
Expenditure on behalf of Command Paymasters in Iraq and Egypt	—	2,737 2 9	—	2,737 2 9
Miscellaneous Advances	6,469 1 6	15,965 11 3	5,130 5 5	17,304 7 4
Burma War Fund—Investment Account	24,603 12 11	98,894 3 6	98,688 13 1	24,809 3 4
Ottoman Public Debt Deposit —Investment Account	34,470 12 6	133,669 5 5	138,414 1 3	34,725 16 8
Mysore Debenture Stock Sinking Fund—Investment Account	317 4 1	33,051 18 11	—	33,369 3 0
Indian Cadets at Sandhurst	—	5,012 19 10	3,725 5 11	1,287 13 11
Total £	2,976,451 2 7	2,323,736 10 4	2,390,679 9 9	2,909,508 3 2

CREDIT BALANCES.

Enemy Ships employed under the control of the India Office	3,584,646 2 10	—	—	3,584,646 2 10
Burma War Fund	27,247 2 11	550 0 0	1,311 6 11	28,008 9 10
Ottoman Public Debt Deposit	35,122 5 9	—	1,585 18 9	36,708 4 6
Mysore Debenture Stock Sinking Fund	317 4 1	—	33,051 18 11	33,369 3 0
Currie Scholarship for Forest Students	169 1 0	35 10 0	35 10 0	169 1 0
Norman Memorial Fund	12 8 8	16 10 0	16 16 0	12 14 8
Sums due to Command Paymasters in Iraq and Egypt	—	—	598 18 1	598 18 1
Miscellaneous Deposits	1,069 16 9	3,387 9 3	5,071 2 5	2,753 9 11
Total £	3,648,584 2 0	3,989 9 3	41,671 11 1	3,686,266 3 10

No. 2a.—Account of the Disbursements of the Secretary of State in Council of India on account of the Provincial Governments, from 1st April 1921 to 31st March 1922.

—	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Land Revenue: Law charges in connection with appeals from India.	961 3 8	17 10 5	791 12 1	658 1 3	3 4 4	—	—	—	—	2,431 11 9
Excise: Sundry items	—	1 14 2	—	—	—	—	—	—	—	1 14 2
Forest: Sundry items	1,021 1 5	985 17 10	489 7 6	2,650 15 8	471 17 1	1,799 9 0	517 1 11	472 17 4	208 1 0	8,616 8 9
Irrigation: Productive: Miscellaneous	86 6 0	—	46 4 8	—	257 9 6	—	—	—	—	390 0 2
General Administration: Sundry items	178 6 8	732 6 7	2,680 13 8	211 13 1	212 15 4	15 0 0	348 10 1	79 6 9	39 16 8	4,498 8 10
Administration of Justice: Sundry items	2,425 17 8	40 9 4	40 9 4	40 9 4	40 9 4	—	250 0 0	—	—	2,837 15 0
Jails: Sundry items	—	—	—	—	—	—	138 14 0	—	—	138 14 0
Police: Sundry items	360 13 9	291 9 10	1,244 6 4	607 7 11	759 18 3	3,796 5 0	826 4 4	363 5 4	701 0 5	8,950 11 2
Scientific: Sundry items	354 1 5	—	—	—	—	217 11 0	551 14 7	—	—	1,123 7 0
Education: Sundry items	526 0 3	17 7 4	81 17 10	1,208 17 1	— 7 4 3	308 19 9	53 9 6	36 12 10	—	2,226 0 4
Medical: Sundry items	162 12 8	133 1 4	89 18 5	240 14 8	451 7 11	185 16 0	—	—	—	1,263 11 0
Public Health: Sundry items	192 10 5	—	—	—	774 0 0	632 10 1	—	—	—	1,599 0 6
Agriculture: Sundry items	396 19 8	646 17 3	409 11 11	273 19 5	268 11 1	619 0 8	—	197 18 4	131 15 5	2,944 13 9
Industries: Sundry items	334 4 0	119 6 8	—	63 9 5	—	—	—	—	—	517 0 1
Civil Works: Sundry items	1,253 2 10	809 9 6	235 12 9	489 0 0	2,185 9 9	463 19 9	193 5 3	235 0 0	—	5,864 19 10
Miscellaneous Departments: Sundry items	—	—	313 10 11	—	—	—	—	—	—	313 10 11
Stationery and Printing: Sundry items	173 5 5	—	—	—	20 15 4	—	—	—	—	194 0 9
Miscellaneous: Allowances of selected candidates for the Indian Civil Service, &c.	3,712 1 0	1,765 6 0	5,209 0 10	3,148 14 0	1,695 8 0	3,058 10 0	2,936 2 1	2,913 12 0	606 0 0	25,044 13 11
Totals	12,138 6 10	5,560 16 3	11,632 6 3	9,593 1 10	7,134 1 8	11,097 1 3	5,815 1 9	4,298 12 7	1,686 13 6	68,956 1 11

I certify that the above account has been examined under my directions; and that, apart from the following observation, it is, in my opinion, correct.

774*l.* is charged to the Punjab Government under the heading "Public Health." This amount represents the cost of nine passages to India, of which two only were in respect of officers appointed to that Province, one officer going to Bombay, five to the United Provinces, and one to the Central Provinces. I drew attention to this and adjustment has been made in the Account for 1922-23 by transfer of 86*l.* to Bombay, 430*l.* to United Provinces, and 86*l.* to Central Provinces.

India Audit Office, 16th April 1923.

W. A. Sturdy, *Auditor.*

No. 3.

REPORT of the AUDITOR upon the ACCOUNTS OF THE SECRETARY OF STATE FOR INDIA IN COUNCIL, from 1st April 1921 to 31st March 1922; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of the 27th Section of the Government of India Act, 1915.

GENERAL.

1. Before dealing with the accounts for the year 1921–22 I wish to refer to the general question of the action taken on reports made by the Auditor on accounts submitted to him for examination.

Under section 27, Government of India Act, 1915, which reproduces section 52 of the Government of India Act, 1858, it is obligatory on the Auditor of the Accounts of the Secretary of State in Council to lay all his reports on those accounts before both Houses of Parliament with the accounts of the year to which they relate.

The final Report of the Royal Commission on the Administration of the Expenditure of India (1900) contains the following passage (para. 91):—"It is essential to an effective system of audit that the audited accounts of public expenditure, together with reports of the auditor thereon, should be examined and finally passed by an authority whose judgment has weight with the public."

The Commission went on to recommend that the report of the Indian Comptroller and Auditor-General should be sent to a Standing Committee, two members of which should be unconnected with the India Office, and that one of them should be the English Comptroller and Auditor-General; and further, that if this Committee were set up the reports of the Auditor to the Secretary of State in Council should also come before it for review. The Committee was never appointed, but in connection with the Reforms Scheme provision has been made for the establishment in India of Public Accounts Committees, similar to that set up annually by the House of Commons, which will review the reports of the Indian Auditor General.

Audit Reports and Committees on Public Accounts.

Under clause 9 of the Order in Council of 13th August 1920 appointing a High Commissioner for India, that officer lays before the Auditor of the Accounts of the Secretary of State in Council his accounts with vouchers, &c., and transmits to the Governor-General in Council a copy of any report made by the Auditor on such accounts. These reports will be reviewed by the Public Accounts Committees in India together with the reports of the Auditor-General.

In July 1922 the Government of India in a despatch asked that copies of my audit reports should be supplied for presentation to the Public Accounts Committees of the Central and Provincial Governments. In reply the Government of India was informed that under the Act the reports on the Accounts of the Secretary of State are prepared for submission to him to be laid before Parliament, but that copies would be sent out which might be placed at the disposal of officials of the Central and Provincial Governments and members of the Central and Provincial Legislatures.

The procedure under the Government of India Act is as follows:—

(1) The reports are duly presented to Parliament and are appended to the Accounts of the year to which they relate.

(2) A Departmental minute on the reports is prepared in the India Office and submitted to the Secretary of State in Council. In some instances action has been taken on suggestions and comments made in the reports, but where this is not done the only step open is to make a further reference in a subsequent report.

In this connection I would refer to a sum of 13,100,000*l.* which was paid to the War Office in 1919. This amount was a further contribution towards the expenses of military operations carried on beyond the frontiers of India, and for its payment the sanction of both Houses of Parliament was required under clause 22 of the Government of India Act. Attention was drawn to this by my predecessor in his report on the accounts for the years 1918–19 and 1919–20, and in my last report I referred to the matter. In para. 44 of this Report I have again to state that the requisite sanction has not yet been obtained for this payment, which was made four years ago, or for a payment of 200,000*l.* made in March 1921 and also referred to in my last Report.

Expenditure in 1919 not yet sanctioned by Parliament.

The present position therefore is as follows: The reports on the Accounts of the High Commissioner are reviewed by the Public Accounts Committees in India, but those on the Accounts of the Secretary of State, which relate to much larger expenditure, are only sent out for information and come under independent review in neither country.

2. Although the war, so far as actual fighting was concerned, came to an end in November 1918, its aftermath is still having, and will for some years continue to have, a considerable effect on the work of the India Office. During the war accounting methods on broad lines were adopted

Complexity of work during post-war years.

with reference to military expenditure, in the absence of which it would have been impossible to deal with the greatly increased volume of work; their cessation and the resumption of normal methods have given rise to complications which have made the task of the departments concerned exceedingly difficult. Again, rates of pay have been revised and pensions have been reassessed, under warrants and regulations which are necessarily very involved, and further complications have arisen owing to fluctuations in exchange. In considering the comments made in the following paragraphs the conditions referred to above should not, I think, be overlooked.

150,000*l.* saved to Indian revenues.

The number of queries raised in this Department has, perhaps naturally, greatly increased. Reference is made below to the more important of them. Some of these are still under consideration, but in the cases where replies have been received (including those referred to in my Report on the Accounts of the High Commissioner) the saving to Indian revenues is estimated at over 150,000*l.*

3. In October 1920 certain duties were transferred from the Secretary of State to the High Commissioner for India, namely, those relating to :—

(1) The Store Department.
(2) The Indian Students' Department.
(3) The Official Agent to the Administrators-General in India.
(4) The Indian Trade Commissioner.

Transfer of duties to the High Commissioner.

As from 1st April 1921 further duties previously performed in the Accountant-General's Department of the India Office were transferred to the High Commissioner, viz., the issue of :—

(1) Leave allowances, deputation pay and pensions of the Indian Civil Service, and of other civilian services, and family pensions of such officers.
(2) Leave allowances and deputation pay of military officers in civil employ.
(3) Leave allowances and pensions of officers of the Indian Ecclesiastical Service.
(4) Furlough pay and pensions of officers of the Bengal Pilot Service and family pensions of such officers.
(5) Other civil pensions, such as pensions of Judges.

Questions relating to the above services are dealt with in my report on the accounts of the High Commissioner, *vide* Account No. 5.

4. From the 1st April 1921, payments under certain headings have been charged directly against Provincial Governments. The total disbursements on behalf of each Government are shown in the Secretary of State's accounts of disbursements on account of the Central Government of India, page 23, and details are shown in a supplementary account under appropriate headings. At the desire of the Government of India, a separate audit certificate has been appended to that Account.

Separate Provincial Accounts.

5. In Appendix II., on page 26, will be found a statement showing the balances on suspense accounts included under "Deposits and Advances." This statement, which will appear year by year, was inserted at my request. The Accountant-General keeps details of these accounts in his ledger, but it was impossible, in the absence of such a statement, for anyone not having access to that book to ascertain the indebtedness or otherwise of Government in regard to them, without combining the accounts for a series of years.

Balances of Suspense Accounts.

Reference to the statement will show that the excess of the total of credit balances (representing liabilities) over that of debit balances (representing assets) at 31st March 1922, was 776,758*l.* 0*s.* 8*d.*

Most of the accounts included under "Deposits and Advances" are running accounts, periodically cleared with departments of the Imperial Government. The two accounts with the largest balances are not, however, of this nature; namely, "Enemy ships employed under the control of the India Office," which shows a credit balance of 3,584,646*l.* 2*s.* 10*d.*, and "Advances for the purpose of the Persian Government," which shows a debit balance of 2,520,955*l.* 1*s.* 8*d.* Reference is made to these accounts in paras. 8 and 15 respectively. Reference is also made below, *vide* para. 16, to the debit balance of 17,588*l.* 4*s.* 9*d.* on account of "Expenditure consequent on disturbances in Persia."

Contribution of His Majesty's Treasury in respect of Administrative Expenses of the India Office.

6. The total amount received on this account from the Imperial Government in 1921-22 was 200,000*l.*, shown in the account in reduction of payments under the following heads :—

	£
General Administration - - - -	180,677
Audit - - - - -	10,218
Stationery and Printing - - - -	9,105

Of the total amount 64,000*l.* was the balance due on account of the contribution for 1920-21, *vide* para. 2 of my last Report. The balance of 136,000*l.* represents the total grant in aid for

1921–22, namely, 176,000*l.*, less 40,000*l.*, which is brought to account as described in my last Report. In accordance with the suggestion made in that Report, all contributions by the Imperial Government will be shown in full detail in the accounts, commencing with those for 1923–24, under the appropriate headings.

Commission paid to the India Office Broker.

7. In para. 3 of my last Report I made some remarks as to the payments to the broker, which amounted in 1920–21 to 12,863*l.*, for commission on the purchase and sale of securities, in addition to 5,946*l.* received by him from the Imperial Government as commission on the conversion of bonds held by the Secretary of State in Council. In 1921–22 the payments for commission amounted to 7,502*l.*

As a result of my comments, the terms of payment to the broker were revised in July 1922, with effect from 1st April 1922. Technically, the payments made under that arrangement would not come under review until I present my Report on the account for 1922–23, *i.e.*, a year hence, but in order to show what was the effect of the revised scale of payments it is necessary to give details of the resultant figures.

The rate of commission on long-dated securities (*i.e.*, those with more than five years to run) was not altered, but that for short-dated securities was reduced to half after 3,000*l.* had been earned in any financial year as commission on such securities.

The total commission paid in 1922–23 was 13,444*l.*; of this, 3,762*l.* was in respect of long-dated securities and the balance of 9,682*l.* was for short-dated securities.

The revision of the terms thus effected a saving of 6,682*l.* in 1922–23.

The total commission received by the broker in the last three years, *i.e.*, 1st April 1920 to 31st March 1923 was over 39,000*l.*, *i.e.*, an average of 13,000*l.* a year.

Average payment for last three years, 13,000*l.*

In my last Report I drew attention to the fact that the broker to the Imperial Government received an inclusive salary of 2,000*l.* a year. I understand that the financial advisers of the Secretary of State are of the opinion that, in principle, payment by commission is preferable, in the case of the India Office broker, to payment by fixed salary. I am not in a position either to endorse or to challenge that opinion, but the amounts paid as commission, even after allowing for necessary office expenses, seem to me to be extraordinarily high.

These payments appear to have escaped the notice of the Indian Retrenchment Committee, presided over by Lord Inchcape, probably because they do not appear in the accounts, as the transactions in respect of which the payments are made are brought to account "net."

It seems desirable that the total paid each year should be recorded under "General Administration (England)," and this might be done without change of the existing system by means of a footnote.

c

Enemy Ships under the Control of the India Office.

8. The excess of receipts over payments from 1915 to 30th September 1920, during which period these ships were under the control of the India Office, is 3,584,646*l.* 2*s.* 10*d.*, as stated in para. 5. The ships were transferred, as from 1st October 1920, to the control of the High Commissioner, who holds the excess receipts from that date, which up to 31st March 1922 amounted to 328,808*l.* 11*s.* 6*d.* Details as to the profits earned to the latter date, &c., are given in para. 4 of my Report on the Account of the High Commissioner for 1921–22 (*vide* Account No. 5).

Eastern Mail Subsidy.

9. Reference to this question was made in para. 5 of my last Report. No settlement has yet been reached regarding the contribution payable by India to the General Post Office towards the cost of the Eastern Mail Service. The proposals made by the Postmaster-General for a re-assessment of India's contribution were not agreed to by the Government of India and negotiations are still proceeding. Meanwhile no further advances are being made by India.

Compensation to Deferred Annuitants of the East Indian Railway Company for Loss of Income Tax Relief.

10. Reference was made in para. 6 of my last Report to an amount paid under this head. A further sum of 32,128*l.* 9*s.* 4*d.* is included in the account for 1921–22, making a total to 31st March 1922 of 55,303*l.* 0*s.* 6*d.* These payments are borne by the Secretary of State provisionally under the supplementary contract of 1919, pending the result of an action to be brought by the East Indian Railway Company to determine whether, as explained in my last Report, the interest received by the deferred annuitants between 1st January 1920 and 31st December 1924, while the annuities continue to remain in abeyance, is properly assessable in full to income tax; or whether such a portion, as would have represented the payment of capital had the annuities been payable during this period, should not be exempt from tax.

In the event of the Company's suit failing, the amount paid for compensation will remain a final charge on Indian revenues. It was arranged, in December 1919, that the Railway Company should, at their own cost and with all reasonable despatch, bring the action to have the point decided. The writ was issued in May 1921, but the case has not yet come into Court.

Railway Audit.

11. The London accounts of the Indian Guaranteed Railway Companies are examined and certified by chartered accountants. An additional audit is, however, applied on behalf of the Secretary of State in Council.

In 1882 it was decided that the Auditor of Indian Home Accounts could not claim under the Government of India Act to carry out this supplementary audit, and in accordance with the orders of the Secretary of State in Council this duty was undertaken by the Accountant-General. In connection with the reorganisation of the India Office it was proposed and agreed, in November 1921, that the audit of these accounts should be transferred to my Department with effect from 1st April 1921. It was not possible, however, to complete the audit of the accounts for 1920-21, for which the Accountant-General's Department was responsible, until August 1922. In order to facilitate the transfer of work it was arranged that a member of my Department should collaborate in the examination of the accounts for 1920-21 with the officer formerly engaged on this work.

Transfer of work to Audit Department.

12. In the course of the audit of the accounts of the Southern Punjab Railway for that year attention was drawn to the fact that, although the Company were receiving in India the net earnings of the line in instalments shortly after the close of the half-year to which they related, payment to the Secretary of State of his share of the surplus profits was not being made, owing to necessary accounting arrangements, until more than six months later. The Company thus held for some months considerable balances belonging to the Secretary of State. The suggestion was made, therefore, that either the estimated amount of the Company's share of the net earnings only should be paid to them in India, or the Company should be required to pay interest at Bank Rate on the Secretary of State's share up to the date on which it is paid over. In order to avoid accounting difficulties the latter alternative was adopted. The interest credited in respect of the profits for the year ending 30th September 1922 amounted to rather more than 1,400*l*.

Earlier payment of surplus profits.

13. The audit of the accounts of the various Companies for 1921-22 is not yet complete owing to the circumstances mentioned above, but I hope that in succeeding years it will be possible to carry out the audit at an earlier date.

Amount due from Turkey.

14. In para. 7 of my last Report I referred to an amount of 1,342*l*. 12*s*. 2*d*. due from the Turkish Government on account of traffic balance (for 1914) message revenue, Indo-European Telegraph Department. I am informed that no action can be taken to recover this amount until peace relationships with Turkey are resumed, when this claim, along with others, will be pressed by the usual diplomatic means.

Payments relating to Persia.

15. In para. 8 of my last Report I referred to various advances which had been made from time to time since 1903 from Indian revenues to the Persian Government. The position at the 31st March 1922 was as follows :—

Loans and Advances.

(*a*) 1903 Loans. The monthly repayments of principal and interest under the amortisation table were made regularly in 1921-22.

(*b*) Loans in 1912, 1913 and 1914. Interest was duly paid in 1921-22.

(*c*) Advances made from 1915-20. No payments, on account either of interest or principal, were made in 1921-22.

The principal outstanding on 31st March 1922 was—

	£	*s.*	*d.*
Under (*a*)	153,685	0	0
,, (*b*)	245,000	0	0
,, (*c*)	2,122,270	1	8
Total	£2,520,955	1	8

So far as I am aware no progress has been made with the proposal referred to in my last Report, to consolidate the various loans with a view to their repayment by the Persian Government during a term of years.

16. The amount of 17,588*l.* 4*s.* 9*d.* referred to in para. 9 of my last Report, in respect of expenditure in 1916 and 1919 for compensation to prisoners, &c., in Persia, and held to be recoverable from the Persian Government, is still outstanding.

Compensation to prisoners of war.

Secret Service Money.

17. 6,000*l.* was placed at the disposal of the Secretary of State during 1921-22. The amount actually expended was 5,757*l.* 5*s.*, and the balance in hand on the 31st March 1922 was 554*l.* 7*s.* 10*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

India's Contribution towards the Cost of the War.

18. A further payment was made during 1921–22 in connection with the contribution of 100,000,000*l.* towards the cost of the war, stock to the amount of 506,008*l.* 17*s.* 1*d.* being cancelled at a cost of 500,000*l.*

The amount of British Government 5 per cent. War Loan (1929-47) in respect of which Indian revenues were still liable on 31st March 1922, was 20,199,348*l.* 2*s.* 3*d.* The amount of interest paid during 1921–22 on the outstanding War Loan was 1,035,267*l.* 17*s.*

Relief and Repatriation of Destitute Indians.

19. Of the amount of 60,103*l.* 13*s.* 8*d.* charged under this head, approximately 53,000*l.* is the cost of maintenance and repatriation of a number of Adenese seamen found destitute in various ports in this country. Ordinarily such seamen, like Indians, are engaged under "lascar" articles, framed in pursuance of the Merchant Shipping Acts, which operate to render discharges in this country infrequent. Apparently, the majority of the Adenese in question had been allowed, wrongly, to ship under European articles, and in certain cases, where enquiry was made, the authorities at Aden explained that this had been permitted in order to avoid difficulties with British crews.

Section 185 of the Merchant Shipping Act, 1894, imposes on the Secretary of State the responsibility for taking charge of, and sending home or otherwise providing for, Indian seamen found destitute in this country.

The expenditure involved is recoverable from the owners of the vessel which brought the seaman to this country, but for a variety of reasons it is usually difficult and frequently impossible to establish liability.

The responsibility of the Secretary of State under the Act was held to extend to the Adenese, of whom about 1,200 were maintained in lodging-houses until shipping accommodation could be provided for their repatriation. The cost of their maintenance for five or six months amounted to 28,891*l.* 0*s.* 6*d.*, of which about 3,800*l.* is still subject to adjustment on receipt of final accounts. The intention was to repatriate the whole of the men, and sufficient shipping accommodation was accordingly provided at a cost of approximately 25,000*l.* In spite, however, of the fact that further assistance was refused to those who would not embark, only 431 could be induced to leave this country, and of these it was reported that several had returned a few months later.

The full accommodation engaged had to be paid for as it could not be utilised for freight; the cost of repatriation, therefore, worked out at nearly 60*l.* per man. Steps have since been taken to prevent as far as possible the engagement of Adenese as seamen under European articles.

Heavy cost of repatriation.

The greater part of this expenditure may not remain as a final charge to Indian revenues as the question of the responsibility for the administration of Aden is under consideration. The Colonial Office have been informed that repayment of the cost of maintaining and repatriating the Adenese seamen may, therefore, be claimed, entirely or partially, from the Imperial Government.

Questions relating to Pensions.

20. Retired officers of the Indian Service became eligible for assessment or re-assessment of pension under a decision in 1920 of the Secretary of State in Council consequent on a similar concession having been made to officers of the British Service under a Royal Warrant of 1919. Attention was drawn by this Department to several cases where the pensions admissible under this decision had been granted (1) at incorrect rates, and (2) from incorrect dates, &c. Unfortunately, owing to various causes, amongst them the very large increase in the work of this Department due to the war, these cases were not brought under audit until 1922. In dealing with the overpayments thus brought to light, some of which extended over a period of three years, recovery was in most of the cases in the first category confined to the overissue

Incorrect assessments.

in respect of six months only. This was based on the practice obtaining in India in accordance with regulations in force there. I drew attention to the fact that other Government Departments in this country did not deal so generously with pensioners in their payment who had been paid incorrectly, the recovery made being generally in respect of 12 months' overpayment, and in some cases even more.

Revised rules are now being drawn up, and it has been suggested that the period of 12 months should be adopted as regards overpayments both in this country and in India.

The overissues amounted to 3,350*l.*, of which 750*l.* was recovered and the balance written off. In about 30 cases the pensions have been reduced by sums varying from 10*l.* to 100*l.* per annum, the total annual saving being over 1,300*l.*

With regard to the second type of case, about 2,100*l.* was overissued, of which 1,950*l.* was recovered and the balance written off.

Anomalous cases of increased pensions under War Warrants.

21. One of the conditions for re-assessment of pension under the decision referred to in the preceding paragraph was that "satisfactory paid military service" should have been rendered during the war. Some cases have come under my notice where considerably increased pensions have been granted (*a*) for very short periods of war service, and (*b*) for service which *primâ facie* hardly appears to be "satisfactory":—

(i) An officer who retired from the Indian Army in 1905 was re-employed on the 11th September 1914, but after 19 days' service spent on regimental duty with the New Army he resigned as "he found himself physically unable to efficiently perform his duties." His pension was nevertheless increased from 250*l.* to 363*l.* 10*s.* per annum. On my drawing attention to this case inquiry was made of the War Office, to which the reply was, that notwithstanding the shortness of the service the re-assessment would have been made had the officer belonged to the British Army, as the cause of the termination of his service was medical unfitness.

(ii) An officer who retired in 1898 was re-employed with a battalion of the New Armies from 15th October to 6th November 1914, *i.e.*, for 21 days. His pension was increased from 250*l.* to 300*l.* per annum.

(iii) An officer retired in 1908 and was re-employed on the 5th August 1914 on recruiting duty. On 7th September 1914, *i.e.*, 34 days later, his employment ceased on account of "over work." His pension was increased from 250*l.* to 363*l.* 10*s.* per annum.

(iv) An officer retired in 1910 and was re-employed as the Commander of a New Army battalion from 23rd September to 23rd December 1914, *i.e.*, 3 months. His pension was increased from 700*l.* to 800*l.* a year.

(v) An officer of the Indian Army was reported in 1913 as being unfit to act as Second in Command of his regiment, and was accordingly passed over. The advisability of removing him from the service was about to be considered, when in June 1914 he was granted a year's leave pending retirement. In March 1915 he was sent back to India to rejoin his regiment, which in 1916 was ordered on service. The officer was reported to be unfit for any military duty and was therefore not sent with his regiment, but, as he was not considered to be fitted to command the Depôt, was again sent home on leave pending retirement, which took place in February 1917, on a pension of 465*l.* per annum, increased on re-assessment to 608*l.* per annum.

(vi) An officer of the Royal Indian Marine retired in October 1921. His confidential reports for the last 21 years of his service were in general unsatisfactory. In 1916 he was withdrawn from Mesopotamia at the request of his senior officer. In 1920 he was found guilty of a serious error of judgment, the ship of which he was in command running aground; later in the same year he was severely reprimanded and dismissed from the command of the same ship for having "so negligently performed his duty as to cause her to be lost by collision." He was granted leave till October 1921, when he was compulsorily retired on a pension of 378*l.* In considering the question of re-assessment of pension, his case was submitted to the Admiralty, which Department stated that the circumstances under which the officer was retired were not such as would have justified his retirement for misconduct if he had been an officer of the Royal Navy. He was accordingly granted a revised pension of 470*l.* per annum.

Incorrect grants of Education Allowance.

22. The Royal Warrants dealing with casualties arising out of the war provide that "in cases of pecuniary need" allowances may be granted for educational purposes in respect of children of widows and officers entitled to pensions under those Warrants. The allowances for each child vary from 15*l.* to 35*l.* for those at day schools, and may be awarded up to a limit of 80*l.* for those at boarding schools.

The allowances granted at the expense of Imperial revenues are administered at the Ministry of Pensions by a body constituted for the purpose known as the Special Grants Committee, which appears to have been entrusted with discretionary power to relax in special cases the conditions ordinarily imposed by the Warrants. The procedure adopted by the

India Office was to obtain particulars, including statements of means, on forms supplied by the Ministry, which, when completed, were transmitted, generally without critical examination, to the Special Grants Committee, with a request for a recommendation. Grants were then made, without further examination, on the basis of what the Committee stated would have been the award if the case had been that of a British Service officer.

No periodical review of the allowances in issue appears to have been contemplated.

Examination of the cases in this Department disclosed—

(1) That the statements of means were frequently inadequate and sometimes misleading (*e.g.*, income was returned net—*i.e.*, less income tax—instead of gross).
(2) That since the date of the grants there had frequently been a considerable increase of income due to the enhancement of pensions issued by the India Office.
(3) That allowances had been granted where the aggregate family income (amounting in some cases to over 1,000*l.* a year) did not seem to justify the grant of assistance intended to be given only where pecuniary need was established.

The enquiries which at my suggestion were made of the Ministry of Pensions disclosed that a revised and more stringent means scale than that previously in force had been introduced in March 1922. In all, queries were raised affecting the eligibility of between 50 and 60 pensioners, out of about 100 drawing the allowances. In 38 of these cases the payments being made were withdrawn or greatly reduced, the resultant saving being over 2,750*l.* a year. In eight other cases the allowances have been continued provisionally at existing rates, as the pensioners are considered to have "reserved rights," the original award having been made before the revised means scale was applied; in these cases, however, no increase (*e.g.*, from day school to boarding school rates) will be granted. The majority of the remaining cases are still under consideration.

As a result of the questions raised by me a close liaison with the Ministry of Pensions has been established, all new grants are subjected to close scrutiny, and steps are being taken to ensure that all allowances will be reviewed annually.

Insufficient evidence of eligibility for grants.

23. Men who retired with disability pensions due to service in the Great War are eligible for additional allowances for their wives and children, provided that they are supporting them. Payment of these additional allowances was being made without any evidence of existence or support. I called attention to this and the necessary information is now obtained.

Officers in receipt of disability pensions are entitled to receive the maximum rate whilst in hospital, or unable, through ill-health, to earn a livelihood, provided that they are not in receipt of salary or wages from their employer, or in receipt of a training grant from another Government Department. As no evidence on these points was being obtained by the India Office, questions were raised in specific cases and recoveries effected. A form of declaration similar to that employed by the Ministry of Pensions is now in use by the India Office, and should prevent overpayments of this kind in the future.

War pensions reducible by previous pensions.

24. The War Warrants provide that disability pensions granted in respect of service during the Great War must be reduced by the amount of any Wound or Injury Pension granted in respect of pre-war service. This provision was only brought to notice in audit. In two cases reductions have been made and other cases are still under consideration.

Attention has also been called to the provision in the Warrants that officers in receipt of pensions earned by rank service are only eligible for a disability addition at a lower rate than the ordinary disability pension. Reductions have been made in two cases, and the provision is being enforced in cases which have been dealt with since the queries were raised.

High rates of disablement pension granted to officers of the Indian Army Reserve.

25. During the war large numbers of officers were commissioned in the Indian Army Reserve under an Indian Army Order laying down terms of service which included "privileges, concessions, gratuities and pensions of various kinds as for officers of the Regular Army." This order has, after consideration by the Secretary of State's Legal Adviser, been construed as entitling the officers in question not only to the rights enjoyed by Indian Army officers at the date of the order, but to all subsequent improvements of pay, &c. As a result officers of the Indian Army Reserve have received treatment which, in the matter of pensions, is admittedly over-generous compared with that received by temporary commissioned officers in the British Service. The disparity was accentuated when pension terms based on the Royal Warrants of September 1919 and July 1920 were applied to the Indian Establishment with effect from 1st April 1919. For regular officers of the British Service the gratuity scales of invalid and disability pensions granted under that Warrant were subject from 1st April 1920 to a minimum of the rate of half-pay appropriate to the officers' rank, but for temporary officers there was no corresponding provision.

In making consequential alterations in the pension rules of the Indian Army, the provision of British half-pay rates as a minimum was necessarily retained, and the question arose whether officers of the Indian Army Reserve should be considered to have acquired a right to the same minimum. It seemed to me unreasonable that a right from which temporary officers of the British Service were excluded by the specific terms of the Warrant should be enjoyed by the corresponding class of officers on the Indian Establishment as a corollary of its extension to the regular officers of that Establishment. The Secretary of State in Council decided however that, in view of the legal opinion referred to, the concession could not be withheld. The result of treating officers of the Indian Army Reserve as if they were regular officers of the Indian Army is illustrated by the following typical instances:—

(1) A Second Lieutenant who was commissioned 7th October 1918 was invalided 5th August 1919, after four months' leave on medical certificate, with a war disability assessed at 70 per cent. He was awarded in the first instance a permanent invalid pension of 80*l.* plus a disability addition of 94*l.* 10*s.*, raised to 105*l.* from 1st April 1920. The disability addition was discontinued after 4th August 1920, as the officer did not apply for a renewal, the disability presumably having disappeared. His permanent pension was however increased to 118*l.* 12*s.* 6*d.* from the latter date under the decision admitting British half-pay as a minimum. A temporary officer of the British Service in like circumstances would have received a disability pension of 147*l.* from 5th August 1919 to 4th August 1920 and thereafter nothing.

(2) A Lieutenant who retired 21st September 1917 was granted a permanent pension of 80*l.* plus disability addition of 50*l.* a year for six months in respect of a disability not caused but aggravated by field service. After six months, as the aggravation had disappeared and the officer's normal state of health had been restored, payment of the disability addition was discontinued. He has now become eligible for a pension of 146*l.* (*i.e.*, British half-pay of rank) with effect from 1st April 1919. A temporary British Service officer in similar circumstances would have been granted 87*l.* 10*s.* a year only for six months, and thereafter nothing.

(3) A Lieutenant with a disablement of 30 to 40 per cent. received a permanent pension of 146*l.* A British Service officer with a 40 per cent. disablement would draw 84*l.* a year subject to reduction if the rate of disability decreased; if it fell permanently below 20 per cent. a final award of gratuity would be made in lieu of further pension.

(4) A Captain with a disability of 30 per cent. was granted a permanent pension of 214*l.* 8*s.* 9*d.* A British Service officer would draw 63*l.* only, subject to reduction or cessation as in case (3).

26. War disability pensions granted under Royal Warrants to officers and men of the British services are administered by the Ministry of Pensions. The Warrants were, with some modifications, made applicable to the Indian services and the pensions granted are issued by the India Office after an assessment of disability has been made by the India Office Medical Board.

India Office Medical Board and disablement assessments.

Pending the settlement of the question of the incidence of these pensions, it is not certain that those issued by the India Office will actually fall on Indian revenues, but in any event the governing principles are admittedly the same whether the cost falls on the British or Indian taxpayer.

A number of cases came under my notice which led me to form the opinion that, on the whole, more generous treatment was accorded by the India Office than by the Ministry of Pensions. Isolated cases were being referred to the Ministry of Pensions for advice, but all the regulations drawn up (and frequently amended) by that department were not being observed and in some instances had not been supplied to the India Office, and in consequence were not being brought to the notice of the India Office Medical Board.

I obtained copies of these regulations from the Ministry of Pensions and drew attention to some of them which had a bearing on the cases which had been assessed at the India Office at a higher degree of disability, &c., than appeared to be correct. I cited the cases (necessarily few in number) where officers had been examined by the medical boards of both departments; in each instance the India Office Board had reported a higher degree of disability than the Ministry of Pensions Board.

I also drew attention to the fact that the form of medical report used by the India Office was less detailed than that used by the Ministry of Pensions, and in consequence correct assessment was much less likely to result.

In general I expressed some doubt whether the India Office Medical Board, comprising three members only, could, in addition to its other work, deal with the assessments, numbering about 1,000 to 1,200 a year, as adequately as the other department with its greater variety of specialist opinion, &c., and suggested that it might be preferable to use the machinery of the Ministry of Pensions for this purpose, as had already been done in the matter of assessment of earning capacity of officers with a view to the grant to them of alternative pensions.

The matter received the careful consideration of the Secretary of State in Council, but it was decided, chiefly on grounds of policy, to retain the present arrangements for medical

examination. The previous form of report has, however, been amended, and the rules and instructions of the Ministry of Pensions, all of which are now being obtained, are to be followed strictly by the India Office Board. Definite detailed instructions to that effect have recently been issued.

This tightening up of administration, if effectively carried out, should, in view of the large amount being disbursed on account of disability pensions, lead to considerable saving.

Advances to Regiments proceeding to India.

27. The amount of 17,286*l.* 15*s.* 4*d.* charged under this head represents repayment to the War Office of advances made by Regimental Paymasters in respect of the pay of units for the period of the voyage to India. Under the special war accounting arrangements, which covered the period ending 31st March 1920, the amounts so paid were, up to 31st March 1919, borne finally by the War Office, and from 1st April 1919 to 31st March 1920 repaid by the India Office, but reported to India for inclusion in the accounts of Recoverable War Expenditure. Correspondence with India resulting from an enquiry made by this Department elicited the fact that advances amounting to 28,174*l.* 9*s.* 8*d.* in respect of the year 1919–20, but brought to account by the India Office after the end of the financial year, had escaped inclusion. A claim for repayment of this amount has accordingly been made against the War Office.

The incidence of the charges for 1920–21 and 1921–22 is not yet decided. The suggestion has been made by this Department that, in view of the abnormal conditions and following the arrangements with the War Office as regards Sea Transport Charges, *vide* para. 42 (iv), India's liability for the voyage pay of units proceeding to and from India during the post-war quinquennium should be discharged by the payment of a fixed annual sum based on the pre-war average with necessary corrections for increased pay, reduced establishment, &c. This suggestion is under discussion with the War Office.

Payments to the War Office and the Air Ministry for Marriage Allowance, &c., issued by those Departments to Families residing in this Country of British Soldiers and Airmen serving in India.

28. The amount of 971,876*l.* 15*s.* 5*d.* charged under this heading is in respect of the sums issued in this country to families and other dependants of soldiers serving in India. It consists mainly of provisional payments (i) to the War Office of (*a*) allotments only from April to September 1920, and (*b*) allotments and marriage allowance from October 1920 to September 1921; and (ii) to the Air Ministry of (*a*) allotments and separation allowance, April to September 1920, and (*b*) allotments and marriage allowance, October 1920 to September 1921.

Marriage allowance for British troops was introduced with effect from 4th October 1920, from which date the separation allowance formerly issued to families was discontinued. Separation allowance of families of soldiers in India was covered by the annual capitation rate paid to the War Office for effective services, and consequently did not appear as a separate item in the account, except as regards comparatively small issues to Indian Unattached List ranks. Marriage allowance, on the other hand, is being directly charged to Indian revenues, whether issued to the soldier in India or to his family when separated from him.

Issues in this country to the families of soldiers in India are made by Regimental Paymasters and claims are raised against the India Office.

The particulars of units and periods to which the claims related were insufficient to enable me to pass the payments as correctly debitable to Indian revenues. A test audit has been carried out at the offices of certain Paymasters whose accounts aggregate about 30 per cent. of the total claims. As a result, sums amounting to about 12,000*l.* have been disallowed, mainly in respect of units which were not on the Indian establishment during the periods to which the claims related. On the other hand, an undercharge of 3,930*l.* was brought to light. The discrepancies referred to have been admitted and adjusted against subsequent claims. Examination showed also that the claims included amounts totalling about 12,000*l.* in respect of troops at Aden. Steps have been taken to reclaim a moiety of this amount, which, under existing arrangements regarding military charges for that station, is payable from Imperial revenues.

Test Audit of Paymasters' Accounts.

Further information has been called for, on receipt of which it is probable that additional adjustments will be necessary. Other questions raised in audit are under discussion.

Regimental Paymasters issue, in addition to marriage allowance, allotments compulsorily deducted from the soldier's pay for the support of his family, and voluntary allotments to the family or other dependants. Allotments, both compulsory and voluntary, are included in the claims on the India Office, and are offset by recoveries in India. Before April 1920, the adjustment of the allotments was effected through the Account Current; prior to 1915 the monthly totals of issues by the Regimental Paymasters were repaid to the War Office, and were included in schedules of the Account Current sent to India; but during the war, for greater simplicity of accounting, the total recoveries actually made were remitted from India. The latter system, which had the effect of throwing on Imperial revenues any loss due to

failure to recover, was discontinued, at the instance of the War Office, on 31st March 1920, *i.e.*, the date of the cessation of the normal cost system for British troops. Owing to delay in settling details of the post-war system, amounts continued to be remitted from India for payment to the War Office ; a payment in respect of such remittances which it was proposed to make to that Department was submitted for pre-audit, whereupon I pointed out that 35,708*l.* 5*s.* included therein referred to allotments in respect of periods subsequent to 1st April 1920, and was, therefore, not due to the War Office. The amount was accordingly not paid, and a further amount of 1,640*l.* 6*s.* which had been paid previously in respect of similar remittances was recovered.

Erroneous payment prevented in pre-audit.

Under the system in force from 1st April 1920, payments on account of allotments are debited finally in the Secretary of State's accounts and recoveries are credited finally in those of the Government of India. This arrangement, while theoretically less sound than adjustment through the Account Current, seems to be necessitated by practical considerations of reducing clerical labour. Correlation between issues and recoveries is maintained by a system of nominal rolls exchanged between the Paymasters and Officers commanding units. Until recently there has, generally speaking, been great delay in India in rendering these rolls, and they have proved defective in many respects.

With regard to the period April to September 1920 in particular, the information supplied by the rolls was so inadequate that it has been impossible either to compile or check the claims on the basis of actual figures. The various Paymasters adopted different methods of estimating the amounts recoverable from Indian revenues. On receipt of further information which has been called for, I hope to be able to check the fairness of the basis of estimate adopted, but in any event it seems impossible to be satisfied that recoveries were made in India to the extent of the amounts issued to families at home.

Defective check on recoveries of allotments.

Owing to delay in applying the marriage allowance system to troops on the Indian Establishment, no recoveries were made from soldiers in that country in respect of the compulsory allotments which had been issued, with the allowance, to wives separated from their husbands, during the period 4th October to 30th November 1920. It was decided that retrospective recoveries should not be made.

Losses due to delay in promulgating orders regarding change of system.

The allowances introduced during the war for dependants, other than wives and children, of soldiers were discontinued, so far as the Imperial Establishment was concerned, on 4th October 1920, on the introduction of the marriage allowance system. Owing to the above-mentioned delay in applying the order to the Indian Establishment, the allowance to dependants of soldiers in India continued to be issued up to 13th December 1920, at the expense of Indian revenues.

Questions relating to Military Furlough Payments.

29. The basis of payments made to officers, whilst on leave in this country, consists of last pay certificates furnished by India. In numerous cases inconvenience has been caused by delay in the despatch of these documents, and when received they have frequently proved to be faulty in certain respects. Steps have been taken which it is hoped will remedy these defects.

Last pay certificates: delays and deficiencies.

Attention was drawn by this Department to several cases of overissue due to incorrect information contained in the certificates.

One of the most important items contained in the certificate is the date on which the officer was struck off duty. In certain cases this was omitted entirely ; in others it was confused with the date of embarkation or that to which pay had been issued. In several cases the period spent in hospital was treated as duty instead of leave.

On attention being drawn by this Department to these mistakes correct information was obtained and adjustment made where possible.

30. Another type of error arose in connection with the grant of after-war leave. This special leave, which was not to exceed 60 days, was sanctioned for military officers after the termination of hostilities. It could be granted to officers holding commissions in the Indian Army and also to officers in the British Service who had been in receipt of Indian rates of pay for a period of at least two years between 4th August 1914 and 3rd August 1919.

Erroneous grants of after-war leave.

Cases (*a*) of double grants of leave and (*b*) of grants to officers not entitled to this special leave, involving considerable overpayments, have been brought to notice by my Department.

31. Furlough pay is issued at the India Office, on behalf of the Imperial Government, to officers belonging to the Indian Army serving in Iraq, Egypt, Palestine, &c. Attention was drawn by my Department to a number of cases where the furlough pay was being incorrectly charged against Indian revenues.

Incorrect classification of recoverable expenditure.

32. During the industrial emergency in the early months of 1921 a number of officers of the Indian Establishment were lent for duty to the Home Government, and the War Office agreed to bear their pay during the period of employment.

Incidence of pay of officers and men lent during the industrial emergency.

The question was raised in my Department whether the pay of British soldiers on the Indian Establishment, similarly lent, should not also be charged to Imperial revenues. The War Office assented to this proposal, and a claim on that Department for about 400*l.* was sent for pre-audit. On examination the claim was found to be incomplete and an amended claim of over 1,000*l.* is being preferred.

33. The saving to Indian revenues as a result of questions raised in connection with the matters referred to in paras. 29 to 32 amounts, in respect of cases relating to the year 1921–22, to upwards of 8,000*l.*

Expenditure in connection with the Employment of Troops on the Indian Establishment out of India.

34. As explained in para. 12 of my last Report, the special accounting arrangements adopted in 1915 with regard to Expeditionary Forces sent from India came to an end on the 31st March 1920, but owing to a misunderstanding as to the date of cessation of the system a considerable amount which was recoverable from the War Office was charged finally to Indian revenues in 1920–21.

In addition, payments in respect of after-war leave, gratuities, demobilisation pay, &c., all of which were due to the war and were, under the accounting arrangements adopted, recoverable from the Imperial Government, continued to be made by the India Office. Adjustment on the basis of actual payments would have been impracticable, and a conference was held, at which I was present, between representatives of the India Office, the War Office and the Treasury. As a result, an arrangement was reached with the War Office under which the payment by that Department of the sum of 900,000*l.* should be regarded as covering all the amounts referred to above, and as discharging all outstanding liabilities of the Imperial Government on account of expenditure in this country of the nature indicated. This amount has now been brought to credit, 610,000*l.* appearing in the account for 1921–22 and the balance of 290,000*l.* in that for 1922–23.

Terminal adjustment of outstanding war liabilities.

35. The vouchers relating to 204,370*l.* 0*s.* 11*d.* on account of expenditure at the India Office in respect of troops in Iraq, Palestine and Constantinople have been audited on behalf of the Imperial Government as in previous years.

Audit of expenditure on behalf of the Imperial Government.

Visit to England of the Indian Peace Contingent.

36. The practice regarding visits of State guests from India is that His Majesty's Imperial Government defrays the cost of entertainment in this country, but that Indian revenues are liable for the cost of transport to and from England. The arrangements for the entertainment of the Peace Contingent were made by the India Office on behalf of the Imperial Government, and the accounts relating thereto were sent to this Department for pre-audit before the claim for repayment was made.

I pointed out that considerable quantities of rations for Indian troops were brought from India with the Contingent, and in so far as they were not consumed on the voyage, but were used during the stay in this country, the cost should be borne by Imperial revenues. Further information on this point was accordingly obtained, and as a result 2,202*l.* was added to the claim. On the other hand I pointed out that certain credits amounting to 948*l.* were due to the Imperial Government and allowance was made in respect of this amount.

With regard to the transport of the Contingent, claims amounting to 92,805*l.* were received from the Mercantile Marine Department of the Board of Trade. One item of the claims was for passages in the R.I.M.S. *Hardinge*, which was being used by the Imperial Government as a transport, and 13,460*l.* in respect thereof was paid by the India Office. The correctness of this item was questioned in audit, and pending the receipt of further information from India the other claims were not paid in full. As a result of the audit objection the claim in respect of the *Hardinge* was reduced by 6,297*l.*

Other questions raised in audit are still under investigation.

Amounts chargeable to Local Funds, &c.

37. In para. 13 of my last Report reference was made to cases of retired marine officers where the whole of the pension had been charged to the heading "Royal Indian Marine Retired Pay," whereas, in view of the fact that the officers concerned had rendered

service as Port Officers at various Indian ports, a proportion of the pension was chargeable to the appropriate Port Fund. Further queries have been raised, with the result that 808*l.* has been advised to India for recovery from the Port Funds concerned. The annual amount recoverable in the case of those officers who are still living is 628*l.* Several other cases are still under investigation. As a result of the errors in connection with these cases which have been brought to light by my Department, steps are being taken to secure that adequate information is obtained from India in order that the pensions may be correctly allocated to the revenues which are liable.

These remarks apply to Executive Officers of the Royal Indian Marine. It has also come to my notice that Engineer Officers of that service have served in various shore appointments and that part of their pensions may also be chargeable to Port Funds. Investigation of this point is being made in India.

Question relating to Exchange.

38. I commented in para. 15 of my last Report on the large amounts remitted to this country from India during 1920–21 by means of postal and money orders issued at the official parity of 2*s.* the rupee at a time when the market rate of exchange was below this figure. The amount of remittances by this means was ultimately reduced to the normal by periodical increases, as the value of the rupee fell, in the commission or poundage charged on the orders.

In 1921–22 payments by the India Office to the Board of Trade in respect of balances of Indian Shipping Masters' accounts amounted to 180,201*l.* 15*s.* 10*d.* as against an average annual amount of 1,000*l.* to 2,000*l.* This increase was due to the fact that the balances of these accounts for the latter half of 1920–21, adjusted during the year under review, were swollen by the inclusion of large sums remitted to this country by means of "seamen's" money orders. This system of remittance is one designed under the authority of the Merchant Shipping Act to give facilities for remitting the wages, &c., of seamen to their relatives and other persons. Claims on the India Office by the Board of Trade for differences on exchange in respect of these remittances revealed the fact that for a large part of 1920 and the first half of 1921, during which period the official rate of exchange exceeded the current rate by a margin reaching at one time 8*d.* in the rupee, seamen's money orders had been issued at Bombay at the official rate for postal money orders, while, owing presumably to the poundage chargeable on the former orders being a special one fixed at 1*d.* in the pound, no compensating increase had been made in the poundage charged. The opportunity thus afforded for profitable remittance transactions appears to have resulted in the increase of the total amount remitted by this means from the normal figure of a few hundred pounds a month to nearly 20,000*l.* in the month of January 1921 and over 60,000*l.* in February 1921. From the size of these figures it was evident that the system had been put to improper use, and that large profits had been made by remitters at the expense of Indian revenues. As the result of certain precautions taken at Bombay to test the *bona fides* of the remitters, the amount fell considerably in March 1921, but still reached so high a figure as 27,000*l.* In April 1921 the Board of Trade imposed a limit on the amount of individual remittances, and from June 1921 the current rate of exchange was applied to these transactions, with the result that the amount remitted gradually reverted to the normal average. The Secretary of State ordered an investigation into the circumstances attending the issue of the money orders on such a scale at rates of exchange so favourable to the remitters. The report of the Government of India was received recently and is under consideration. The loss to Indian revenues amounted to upwards of 54,000*l.*

Loss of 54,000*l.* to Indian revenues.

Remittance Transactions between India and Iraq.

39. During the war the funds required in Iraq to meet military expenditure were supplied by India by currency and telegraphic transfers. Recovery was made from the Imperial Government through the War Accounts. In addition to the funds obtained as above, it came to notice that large sums were being drawn by Iraq, partly for civil and partly for military requirements, by means of money orders on India. The amounts so drawn were: in 1918–19, 440,000*l.*; in 1919–20, 230,000*l.*; and in 1920–21, 6,740,000*l.* No adjustment in respect of these amounts was made between Indian and Imperial revenues at the time, and the omission was not discovered until December 1920, when the matter came to notice in India. A request was made by cable to the India Office asking that the necessary steps should be taken to effect recovery from the Imperial Government. Negotiations were at once opened with the departments concerned, namely, the Treasury, the Colonial Office and the War Office, but the representatives of these departments found themselves unable to make a refund pending investigation of the accounts in Iraq. It was ultimately arranged that the Controller of War Accounts should go from India to Baghdad, and that a member of the Finance Department at the India Office should meet him and a representative of the Imperial Government there, in October 1921, in order that the accounts might be examined on the spot. The result of the investigation was that, as stated above, over 7,000,000*l.* was found to

be due to Indian revenues, partly from Iraq and partly from the War Office, the requirements of both having been met from money received from the sale of money orders on India. Repayment of this amount was made between November 1921 and March 1922, but no claim for interest was made.

On these receipts coming under examination in my Department, I said that, although the question of loss of interest in consequence of the long delay in settlement had not been overlooked, it had not in my opinion received sufficient consideration, as the impression held by the India Office appeared to be that only a few thousand pounds were involved. The delay in making recoveries occurred first in India and later in this country as shown above. If it had been known in India that the amounts in question were due from the Imperial Government, recovery would have been made *pari passu*, and it is unfortunate that the discovery that such large sums were owing by the Imperial Government was not made earlier. The Iraq Administration and the War Office representatives in that country should, however, both have realised that they were receiving advances which would have to be repaid, and if their accounts had been kept on a sound system they would have done so and the matter would have been brought to notice earlier. The India Office became aware of the claims in December 1920, but payment was not, as explained above, actually made by the Imperial Government until a year later. I compute that the loss to India by way of interest due to delay in India and England amounts to between 400,000*l*. and 500,000*l*.

Loss of interest due to delay in settlement of claims on the Imperial Government.

Another set of transactions occurred which, although apparently quite separate from those referred to above, was in effect closely connected with them. On advice received from India payments were made by the India Office to the Imperial Government in respect of surplus revenues of Iraq. Over 600,000*l*. was paid on this account, which was held by the Treasury in suspense and was specifically earmarked in the accounts of the Imperial Government. The interest earned, so far as I can discover, amounted to between 80,000*l*. and 100,000*l*. These amounts, both capital and interest, were used in part repayment of the Indian claim of 7,000,000*l*. I pointed out that, although it is not the practice for Government Departments to charge interest on claims due from one to the other, it is customary, where large amounts are involved, to make advances, based on estimates, pending the actual settlement of the accounts, and I suggested that as this had not been done India was in equity entitled at least to the interest referred to, viz., 80,000*l*. to 100,000*l*., and further, that if it was felt that interest could not be claimed on the balance of the amount due to India, the Colonial Office might be asked, again on grounds of equity, in dealing with current transactions (to which reference is made below), to pay over to Indian revenues for some time to come the bulk of the annual total estimated drawings in the early part of the financial year instead of by instalments. These suggestions were, however, negatived by the Secretary of State in Council.

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40. With regard to current transactions, the method of settlement in use was that the total amount drawn on India during any one month was reported to the India Office about the 8th or 9th of the following month, and was usually received from the Imperial Government about the 17th of that month. I pointed out that under this method a considerable amount by way of interest was lost to Indian revenues, and I suggested that if my proposal referred to above, *i.e.*, for anticipatory payments, was not accepted, the Imperial Government should make mid-monthly advances on the basis of estimates of the amounts required. This has been agreed to, with considerable advantage to Indian revenues. With drawings of 2,500,000*l*. per annum (the estimated figure for 1923–24) and interest at 2 per cent. (the present rate for Treasury Bills), the amount saved would be about 4,000*l*. a year.

Satisfactory arrangements for recovery of current supply of funds.

Provisional Receipts from Departments of the Imperial Government for Services rendered, &c., subject to Adjustment.

41. (i) Recovery from the Imperial Government in respect of retired pay, &c., of Indian troops lent to it, 1,228,000*l*.

The amounts recoverable on this account prior to the war were comparatively small and were not shown separately as receipts, but were set off against the claim of the War Office for retired pay, &c., of His Majesty's British Forces for service in India, the net amount paid being brought to charge. In future the amounts recovered on this account will be shown as receipts, as in the Accounts for 1921–22.

The question of non-effective charges in respect of Indian troops, &c., during the period from 1914 to 1919 is being dealt with separately. The amount of 1,030,000*l*. shown as arrears for 1919–20 and 1920–21, and the amount of 198,000*l*. in respect of 1921–22, are provisional only and may require adjustment.

(ii) Bounties paid in India to British soldiers for extension of service, 240,000*l.*

In 1916 and again in 1918, 1919, and 1921, bounties were given to British soldiers for extension of colour service.

The incidence of the cost of the 1916 bounties is still under discussion with the War Office, the question being complicated by the normal cost system of accounting used during the war.

The later bounties are divisible equally between the Indian and the Imperial Governments.

Entries for amounts issued in India have been included in Schedules of the Account Current received from that country, but further information is necessary before final adjustment can be made.

I have raised a question as to the rate of exchange applicable to the above entries, which were converted into sterling at 1*s.* 4*d.* During a large part of the period concerned exchange was at a much higher figure, and a large addition may have to be made to the claim.

Meanwhile no advance has been made by the War Office in respect of the 1916 bounties, the amount of 240,000*l.* received being on account of the moiety of the later bounties payable by that Office.

Other questions raised by this Department are still under consideration.

(iii) Receipts from the War Office :—

(*a*) on account of value of clothing, accoutrements, &c., in possession of regiments on their transfer from the Indian to the British Establishment :—

Clothing and Necessaries, 22,450*l.*
Ordnance and Miscellaneous, 80,000*l.*

(*b*) on account of Consolidated Clothing Allowances of British troops returning from India, 52,300*l.*

From 1914 to the 31st March 1920 adjustments in respect of clothing, &c., in possession of troops, and clothing allowances were covered by the special war accounting arrangements.

The above receipts are in respect of 1920–21 and 1921–22, and are subject to final adjustment.

Provisional Payments to Departments of the Imperial Government for Services rendered, &c., subject to Adjustment.

42. (i) War Office : capitation rate for Effective Services.

Reference was made in para. 16 (i) of my last Report to the amount paid provisionally to the War Office for capitation rate on British troops in India for 1920–21, namely, 1,896,000*l.* In 1921–22 a similar amount was paid on this account. These advances were made on the assumption that post-war rates of pay, &c., were $2\frac{1}{2}$ times pre-war figures, and the amounts paid were reached by applying a capitation rate of 28*l.* 10*s.* (as compared with the pre-war rate of 11*l.* 8*s.*) to the reduced establishment of British troops in India. Detailed figures in support of this assumption have recently been furnished by the War Office, and an attempt is being made to settle finally the amount due in respect of these two years.

The War Office have recently made the suggestion that 1919–20 should be regarded as a post-war year for the purpose of capitation rate payments; they are accordingly proposing that the basis of payment for that year should be a rate of 24*l.* 19*s.* 6*d.* instead of 11*l.* 8*s.* This would involve a further payment by India of 786,000*l.* in addition to the sum of 861,700*l.* paid in 1919–20 under the terms of the memorandum referred to in previous reports, whereby India agreed to continue to make, during the war, the capitation rate payments on the pre-war basis, although the services for which such payments were made were not being performed.

For reasons with which I agree, the India Office has not admitted the contention of the War Office; a conference was recently held (at which this Department was represented) to consider this question, but agreement has not yet been reached.

(ii) War Office for Gratuities on Death, Discharge, &c., 92,000*l.*

An advance of 54,000*l.* on this account in respect of 1920–21 was referred to in para. 16 (ii) of my last Report. The War Office have recently furnished information regarding the strengths borne on the British and Indian Establishments on which the division of cost between the two Governments is calculated. Provisional adjustment has been made by the further payment of 16,683*l.* 12*s.* 9*d.* on account of 1920–21, and the repayment by the War Office of 32,933*l.* 6*s.* 8*d.* on account of 1921–22. These amounts are subject to final adjustment on examination in India and by this Department of the statistics furnished by the War Office.

(iii) War Office for non-effective services, *i.e.*, retired pay and pensions of His Majesty's British Forces for service in India, 1,055,000*l.*

This is an advance on account of the year 1921–22. The advances made in respect of each year from 1913–14 to 1920–21 are still awaiting adjustment. The questions involved are exceedingly complicated, and the final settlement of non-effective charges for this period is still under consideration.

(iv) War Office, for Sea Transport Charges.

In 1920–21 advances amounting to 900,000*l.* were made to the War Office on account of sea transport of troops to and from India, as explained in para. 16 (iv) of my last Report. In 1921–22 advances were made on the basis of a contribution by India of a similar amount. These payments were made on the assumption that the post-war cost of sea transport was 3½ times that of pre-war cost, a reduction being made on account of the smaller establishment of British troops maintained in India. In my last Report I said that evidence for so large an increase in cost had not yet been furnished, and that the advances made in 1920–21 must therefore be regarded as provisional.

Detailed figures have recently been furnished by the War Office, which show that the advances made were much too high, probably to the extent of 120,000*l.* for 1920–21 and 200,000*l.* for 1921–22. An attempt is now being made to settle the final amount due in respect of the two years. As against the over-advances referred to above, the War Office are now contending that 1919–20 should be regarded as the first year of the post-war quinquennium provided for in the memorandum referred to in previous reports, under which a contribution of 310,000*l.* was to be made by India in respect of sea transport charges during the war, and for five years thereafter, subject to a revision during the latter period at the desire either of the War Office or the India Office.

About 312,000*l.* would, in this event, be due to the War Office in respect of 1919–20, But the contention of that Department has not been admitted by the India Office, for reasons with which I agree; a conference (at which this Department was represented) was recently held to consider this question, but agreement has not yet been reached.

(v) War Office for National Unemployment Insurance: Army, 115,400*l.*

This amount is an advance which has since been adjusted provisionally by a further payment of 4,992*l.* in 1922–23. A similar provisional payment of 3,266*l.* 7*s.* 10*d.* has likewise been made in adjustment of an advance of 30,500*l* in 1920–21 in respect of Unemployment Insurance from 1st August 1920, from which date contributions consequent on the Unemployment Insurance Act of that year first became payable. The contributions are paid by the War Office to the Ministry of Labour in respect of all warrant officers, non-commissioned officers and men discharged otherwise than under circumstances due to their own fault, and are based on calculations made by the Government Actuaries as to the sums necessary "to insure soldiers against "unemployment, which may occur in the period following their discharge before they "have been in civil employment sufficiently long to enable them to be entitled to the "benefits of the Act." The Indian share is calculated *pro rata* on the relative strengths of the Indian and British Establishments respectively during the appropriate periods.

The payments referred to are subject to examination in India and by this Department.

(vi) Payments to the War Office:—

(*a*) On account of clothing, accoutrements, &c., in possession of regiments on their transfer from the British to the Indian Establishment:—

Clothing, 43,900*l.*; Ordnance and Miscellaneous, 155,000*l.*

(*b*) On account of consolidated clothing allowances of British troops proceeding to India, 96,650*l.*

These are converse transactions to those referred to in para. 41 (iii) above, and are subject to final adjustment.

(vii) Air Ministry for effective services in respect of personnel of the Air Force serving in India, 92,000*l.*

The proposals for arriving at a capitation rate in respect of these services are still under consideration. The above amount, together with 100,000*l.* advanced in 1920–21, is subject to adjustment.

Case of Fraud.

43. The pension of a gunner of the Royal Indian Marine was transferred from India in 1921. The usual last pension certificate was received and drafts for the amount of pension due were, without waiting for an application from the pensioner, sent to the address named in the certificate. These drafts, completed and signed, were passed through a bank by a nephew of the pensioner living at the same address. Certificates of identity had been obtained from two clergymen who afterwards stated that they had never previously seen the signatory, and who were not, therefore, in a position to certify that he was the person named in the draft.

The fraud only came to light when the pensioner applied for the amount due to him. Proceedings were taken and the defaulter was captured and sentenced to a term of imprisonment. 5*l.* was recovered from the bank, the authorities of which admitted carelessness in negotiating one of the drafts; the remainder of the amount wrongly issued, viz., 43*l.* 15*s.* 5*d.*, was written off.

Pensions are not now issued until application is made for their payment; a specimen signature is thereby provided which is used to check the signature on the drafts when they are presented for payment.

Amounts for which Parliamentary sanction has not been obtained.

44. In para. 17 of my last Report I drew attention to two payments which, under the Government of India Act, required Parliamentary sanction, viz.:—

(i) 13,100,000*l.* credited to the War Office in respect of a further additional contribution by India towards the cost of the war.

The necessary sanction has not yet been obtained, and I am informed that the question of obtaining such sanction has been postponed until the liability for casualty pensions granted on account of the war has been settled.

(ii) 200,000*l.* on account of the cost of exchange concession on gratuities.

The circumstances under which this payment was made were fully explained in my last Report (para. 17 (ii)). The further information which was to be obtained from India has not yet been received.

W. A. Sturdy,
Auditor.

India Audit Office,
16th April 1923.

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1921

	£	s.	d.
Balance on the 1st April 1921 at the Bank of England and in the hands of Sub-Accountants - - - - - - - - - - -	116,677	10	2
Carried forward	116,677	10	2

COMMISSIONER FOR INDIA, on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1922.

DISBURSEMENTS.

EXPENDITURE.

	£	s.	d.	£	s.	d.
CUSTOMS:						
Leave Allowances	7,899	0	11			
Miscellaneous—Travelling Expenses, &c.	80	9	3			
Stores for India	670	19	1			
				8,650	9	3
TAXES ON INCOME:						
Leave Allowances	1,576	1	7			
Miscellaneous—Travelling Expenses, &c.	18	12	0			
				1,594	13	7
SALT:						
Leave Allowances	4,213	12	6			
Miscellaneous—Travelling Expenses, &c.	25	0	0			
Stores for India	3,113	19	10			
				7,352	12	4
OPIUM:						
Leave Allowances	4,402	8	8			
Stores for India	858	1	2			
				5,260	9	10
LAND REVENUE:						
Leave Allowances	1,288	11	1			
Stores for India	—					
				1,288	11	1
EXCISE:						
Leave Allowances	170	3	3			
Stores for India	—					
				170	3	3
STAMPS: Stores for India	-	-	-	5,985	17	7
FOREST:						
Leave Allowances	4,932	11	4			
Deputation Allowances	176	6	0			
Miscellaneous—Travelling Expenses, &c.	146	15	2			
Stores for India	813	5	8			
				6,068	18	2
RAILWAY REVENUE ACCOUNT:						
Leave Allowances	86,207	14	5			
Deputation Allowances	668	16	5			
Miscellaneous—Travelling Expenses, &c.	789	0	11			
				87,665	11	9
IRRIGATION:						
Leave Allowances	2,471	16	7			
Stores for India	12	11	6			
				2,484	8	1
POSTS AND TELEGRAPHS:						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT	£	s.	d.			
Leave Allowances	15,083	15	1			
Deputation Allowances	1,332	6	2			
Miscellaneous—Travelling Expenses, &c.	389	14	7			
Stores for India	986,557	1	3			
				1,003,362	17	1
INDO-EUROPEAN TELEGRAPH DEPARTMENT:						
Leave Allowances	2,337	0	8			
Miscellaneous—Travelling Expenses, &c.	69	5	0			
Stores for India (including 270*l.* 10*s.* 3*d.* moiety of cost of Stores for Persian Gulf Radio Offices)	20,178	13	6			
				22,584	19	2
						1,025,947	16	3
GENERAL ADMINISTRATION:						
England.						
Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students)	128,847	1	6			
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.	87,834	19	7			
				216,682	1	1
Deduct—						
Departmental Expenses charged on Central Government Stores for Posts and Telegraphs and State Railways	*−81,657*	*5*	*11*			
Departmental Expenses charged on Stores supplied to Provincial Governments	*−9,357*	*3*	*11*			
				−91,014	*9*	*10*
				125,667	11	3
Expenditure in connection with the Department for Indian Students: Allowances to Advisers at Universities, &c.				4,933	16	3
Postage to India				541	1	1
Telegrams to India				2,312	1	8
National Health Insurance and National Unemployment Insurance				695	4	11
Additions to India Store Depôt Buildings				21,614	15	2
Purchase of Lease of 46, Grosvenor Gardens (first instalment)				1,075	0	0
Alterations to Nos. 42, 44 and 46, Grosvenor Gardens, to fit them for offices, furnishing, &c.				14,886	11	4
Office contingencies: Rates, fuel, lighting, postage and telegrams other than to India, and petty charges				4,128	15	4
Carried forward				175,854	17	0	1,152,469	11	2

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1921

	£	s.	d.
Brought forward - -	116,677	10	2
Carried forward -	116,677	10	2

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1922—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£ s. d.	£ s. d.
Brought forward	- - -	1,152,469 11 2
GENERAL ADMINISTRATION—*continued.*		
Brought forward	175,854 17 0	
India.		
A. Heads of Provinces:		
Leave Allowances	1,765 3 11	
B. Legislative Bodies:	£ s. d.	
Leave Allowances	342 4 10	
Miscellaneous—Travelling Expenses, &c.	185 1 8	
	527 6 6	
C. Secretariat and Headquarters Establishment:		
Leave Allowances	17,480 18 10	
Miscellaneous—Travelling Expenses, &c.	9 18 0	
	17,490 16 10	
D. Commissioners:		
Leave Allowances	3,551 15 6	
E. District Administration:		
Leave Allowances	8,084 15 5	
Stores for India	244 15 0	
		207,519 10 2
AUDIT: Leave Allowances	- - -	13,607 16 10
ADMINISTRATION OF JUSTICE: Leave Allowances	- - -	3,474 6 7
JAILS:		
Leave Allowances	846 8 5	
Stores for India	18 3 2	
		864 11 7
POLICE:		
Leave Allowances	9,076 0 4	
Stores for India	0 10 0	
		9,076 10 4
PORTS AND PILOTAGE: Leave Allowances	- - -	15,256 11 0
ECCLESIASTICAL: Leave Allowances	- - -	24,985 9 8
POLITICAL:		
Leave Allowances	63,849 17 3	
Deputation Allowances	188 0 8	
Stores for India (including 2,690*l.* 6*s.* 11*d.*, moiety of cost of Stores for lighting and buoying the Persian Gulf)	3,186 17 9	
		67,224 15 8
SCIENTIFIC DEPARTMENTS:		
Leave Allowances	24,898 8 3	
Deputation Allowances, &c.	1,076 13 1	
Miscellaneous—Travelling Expenses, &c.	70 1 4	
Stores for India	1,751 16 2	
		27,796 18 10
EDUCATION:		
A. University:	£ s. d.	
Leave Allowances	3,550 13 6	
Deputation Allowances	804 6 8	
Miscellaneous—Travelling Expenses, &c., including officer on deputation to America	1,150 14 4	
	5,505 14 6	
B. Secondary:		
Leave Allowances	550 0 8	
C. Primary:		
Leave Allowances	126 6 8	
E. General:		
Leave Allowances	358 3 0	
Miscellaneous—Travelling Expenses, &c.	—*84 3 8*	
Stores for India	11 13 9	
		6,467 14 11
MEDICAL:		
Leave Allowances	8,394 7 2	
Stores for India	9,787 7 9	
		18,181 14 11
PUBLIC HEALTH:		
Leave Allowances	1,871 10 1	
Deputation Allowances, &c.	476 9 5	
Miscellaneous—Travelling Expenses, &c.	175 2 10	
Stores for India	4 16 0	
		2,527 18 4
AGRICULTURE:		
Leave Allowances	2,582 1 4	
Deputation Allowances	313 10 10	
Miscellaneous—Travelling Expenses, &c.	96 0 0	
Stores for India	2,432 17 10	
		5,424 10 0
Veterinary:		
Allowances and Fees for 5 Veterinary Scholars	- - -	759 5 10
Carried forward	-	1,555,637 5 10

No. 4.—Account of the Receipts and Disbursements of the High
from 1st April 1921

	£	s.	d.	£	s.	d.
Brought forward - -	-	-	-	116,677	10	2

RECEIPTS.

REVENUE.

SUPERANNUATION ALLOWANCES AND PENSIONS:						
Subscriptions in respect of	£	s.	d.			
India Office Provident Fund - -	98	3	1			
Bengal Civil Fund - - - -	114	9	9			
Bombay Civil Fund—Provident Branch -	278	0	7			
Indian Civil Service Family Pensions -	18,683	15	11			
Contributions towards Family Pensions of non-European members of the Indian Civil Service - - - -	175	16	6			
				19,350	5	10
MISCELLANEOUS:						
Contributions in respect of Marine Insurance, Commission on Freight, &c., levied on Stores :—	£	s.	d.			
Supplied for Posts and Telegraphs, State Railways, &c. - - - -	39,579	13	11			
„ to Provincial Governments -	7,289	1	8			
				46,868	15	7
Carried forward - - - -				66,219	1	5
						116,677 10 2

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1922—*continued.*

	£	s.	d.	£	s.	d.
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
Brought forward				1,555,637	5	10
INDUSTRIES:						
Leave Allowances	1,484	13	4			
Deputation Allowances	687	10	0			
Miscellaneous—Travelling Expenses, &c.	83	11	9			
Stores for India	4,129	19	3			
Expenditure in connection with the Ideal Homes Exhibition at Olympia	381	9	4	6,767	3	8
AVIATION: Stores for India				29	19	3
MISCELLANEOUS DEPARTMENTS:						
Leave Allowances	710	19	11			
Deputation Allowances	146	1	10			
Miscellaneous—Travelling Expenses, &c.	39	14	9			
Indian Trade Commissioner for East Africa	332	3	10			
Do. do. London	9,158	4	1			
Stores for India	993	17	1	11,381	1	6
CURRENCY: Leave Allowances	549	11	6			
Miscellaneous—Travelling Expenses, &c.	26	5	0			
Stores for India	414,546	3	9	415,122	0	3
MINT: Leave Allowances	4,788	13	8			
Miscellaneous—Travelling Expenses, &c.	15	7	3			
Stores for India	284	9	3	5,088	10	2
CIVIL WORKS: Leave Allowances	3,426	4	2			
Miscellaneous—Travelling Expenses, &c.	41	13	5			
Stores for India	14,911	15	4	18,379	12	11
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services	515	0	0			
Pensions, &c., on retirement of Officers of the following classes:—	£	s.	d.			
Superannuation	313	4	9			
Compensation (on reduction of Staff)	5	17	10			
Compassionate and Injury	*— 50*	*8*	*7*			
Additional Gratuities under the Superannuation Act, 1909	1,930	19	0			
				2,199	13	0
Judges of the High Courts in India				26,347	11	11
Bishop of Calcutta				1,067	18	9
Indian Civil Service				525,121	14	0
Other Civil Services in India				652,720	8	10
Pensions of widows and families of officers of the Bengal Pilot Service, towards which the Officers subscribed				4,487	18	2
Compassionate and Miscellaneous Pensions				11,884	19	1
Pensions payable in respect of the Indian Civil Funds:—	£	s.	d.			
Bengal Civil Fund	152,104	5	7			
Madras Civil Fund	57,342	11	9			
Bombay Civil Fund (Provident Branch)	42,889	19	1			
				252,336	16	5
Indian Civil Service Family Pensions				50,339	19	0
						1,527,021 19 2
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the High Commissioner's Office				5,316	7	2
Leave Allowances				702	3	4
Stores for India				136,798	14	3
						142,817 4 9
MISCELLANEOUS:	£	s.	d.			
Grant to the Funds of the Burma Society	375	0	0			
Expenditure connected with the supply of copies of the "Taswiri Akhbar"	3,581	2	8			
Sundry items	280	14	11			
				4,236	17	7
Miscellaneous charges connected with the supply of Stores to India:—						
Stores lost *ex* various ships owing to enemy action	5,673	19	3			
Other Stores lost or damaged in transit to India	1,175	0	8			
Contributions to general average on ships imperilled by enemy action	1,440	1	7			
Other contributions to general average	590	11	10			
	8,879	13	4			
Premium on insurance, covering war risks on dredger "Cachalot," recovered from War Office	*— 2,325*	*17*	*6*			
Received on account of scrap value, salvage value, and claims against general average	*— 1,189*	*19*	*3*			
				5,363	16	7
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)	*— 239*	*3*	*0*			
Commission on Freight, Lighterage, Dock Dues, Packing, &c.	26,692	7	10			
Leave Allowances				26,453	4	10
				1,610	15	3
						37,664 14 3
Carried forward						3,719,909 11 9

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1921

	£	s.	d.	£	s.	d.
RECEIPTS—*continued.*						
REVENUE—*continued.*						
Brought forward - -	66,219	1	5	116,677	10	2
MILITARY SERVICES:						
ARMY—EFFECTIVE:						
Sale of Unserviceable Stores - - - -	6,540	13	11			
ARMY:—NON-EFFECTIVE:						
Subscriptions towards Indian Military Service Family Pensions - - - - - -	5,099	11	10			
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - -	-	-	-	77,859	7	2
Carried forward				194,536	17	4

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1922—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						3,719,909 11 9
MILITARY SERVICES:						
ARMY—EFFECTIVE:						
Stores for India:	£	s.	d.			
Clothing	239,866	5	11			
Ordnance—Arsenals and Depots	987,044	18	11			
North-West Frontier	241,184	4	10			
Medical	133,061	8	2			
Military Farms	20,904	1	8			
Supply and Transport	55,187	8	4			
Remount	3,749	5	8			
Mechanical Transport	618,012	1	2			
Aviation	249,073	17	6			
Ordnance Factories	328,638	10	7			
Manufacture of 3·7 Howitzer Equipment	5,135	4	6			
				2,881,857	7	3
Miscellaneous:						
Travelling expenses, &c. of officials of the Military Accounts Department, &c.	1,086	13	0			
Travelling Expenses, Advances of Pay, &c., in connection with appointments to Ordnance Factories in India, &c.	857	7	5			
Leave Allowances	28,078	4	0			
Deputation Allowances	1,627	8	6			
				31,649	12	11
ARMY—NON-EFFECTIVE:						
Pensions of Army Mechanics, &c.				16,887	13	0
						2,930,394 13 2
MARINE—EFFECTIVE:						
Coal	6,637	17	9			
Stores for India	207,245	12	7			
				213,883	10	4
						213,883 10 4
MILITARY WORKS:						
Leave Allowances	131	18	0			
Stores for India	121,812	6	6			
				121,944	4	6
						121,944 4 6
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE						6,986,131 19 9

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND OTHER WORKS:

	£	s.	d.			
STATE RAILWAYS:						
Eastern Bengal Railways: Stores for India	601,640	12	7			
North-Western Railway: Stores for India	1,730,467	8	10			
Oudh and Rohilkund Railway: Stores for India	351,514	4	5			
ADEN RAILWAYS: Stores for India	10,635	6	1			
KHYBER RAILWAY: Stores for India	96,142	6	8			
Purchase of Coal	166,481	14	6			
Other payments in connection with State Railways	693	12	7			
IRRIGATION WORKS: Stores for India	—					
				2,957,575	5	8
NEW CAPITAL AT DELHI:						
Leave Allowances	4,313	8	9			
Deputation Allowances	214	8	10			
Miscellaneous—Travelling Expenses, &c.	405	3	0			
Stores for India	129,922	7	3			
				134,855	7	10
						3,092,430 13 6
Carried forward						10,078,562 13 3

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1921

Receipts—*continued.*	£	s.	d.	£	s.	d.
Brought forward				194,536	17	4
NON-REVENUE.						
DEBT,						
UNFUNDED DEBT:						
Subscriptions towards the Indian Civil Service Provident Fund	38,017	14	10			
Subscriptions towards Indian Military Widows' and Orphans' Fund	19	7	4			
				38,037	2	2
DEPOSITS AND ADVANCES (for details of Balances *see* Appendix I).						
REPAYMENT OF ADVANCES:						
Repayments in respect of Stores, &c., for Iraq Administration	107,972	16	9			
Miscellaneous	150	6	5			
	108,123	3	2			
BILLS PAYABLE:						
Liabilities in respect of stores supplied up to the end of the financial year and charged to service heads but not yet paid for (for details *see* Appendix II.)	267,367	16	10			
MISCELLANEOUS DEPOSITS:						
Enemy ships employed under the control of the High Commissioner	664,803	13	6			
				1,040,294	13	6
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.						
Administrators-General and Official Trustees in India	70,065	5	11			
Subscriptions to the General Provident Fund	8,696	5	2			
Subscriptions to the Bengal and Madras Service Family Pension Fund	685	11	3			
Miscellaneous receipts	9,767	3	7			
Enemy ships under the control of the Director, Royal Indian Marine	645	11	0			
Teak sent from India for sale in England	40,944	16	11			
				130,804	13	10
REMITTANCE ACCOUNT BETWEEN SECRETARY OF STATE AND HIGH COMMISSIONER.						
Net advance by the Secretary of State for India in Council				14,510,459	16	3
Total				15,914,133	3	1

Office of High Commissioner for India, London, S.W. 1,
16th August 1922.

India Audit Office,
16th January 1923.

I certify that the above account has been examined under my directions

COMMISSIONER FOR INDIA on Account of the CENTRAL GOVERNMENT OF INDIA, to 31st March 1922—*continued.*

DISBURSEMENTS—*continued.*

	£	s.	d.	£	s.	d.
DEBT. Brought forward						
UNFUNDED DEBT:						
Refunds of Subscriptions from the Indian Civil Service Provident Fund				—		
DEPOSITS AND ADVANCES (for details of balances *see* Appendix 1).						
ADVANCES REPAYABLE:						
Stores, &c., for Iraq Administration	150,694	7	0			
Loan to London School of Medicine for Women in connection with Indian women students	1,000	0	0			
Miscellaneous	572	6	1			
				152,266	13	1
MISCELLANEOUS DEPOSITS:						
Enemy ships employed under the control of the High Commissioner	736,470	8	1			
Passages of Indian Students	105	0	0			
				736,575	8	1
						888,842 1 2
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.						
Expenditure to be brought to charge in India in connection with Stores shipped to India under War Indents:	£	s.	d.			
Supply and Transport	97,020	0	9			
Ordnance	121,750	1	10			
Ordnance Factories	7,574	10	6			
Clothing	4,964	4	1			
Medical	1,392	12	1			
Military Farms	215	16	11			
Mechanical Transport	1,093	8	4			
Remount	42	11	8			
Marine	39	15	1			
				234,093	1	3
Miscellaneous charges on Stores (War)				5,147	16	3
Stores supplied in connection with Munitions				1,823	2	4
Stores supplied by the War Office on direct demands from India				730,347	10	8
Stores supplied for Military purposes on direct demands from Aden				433	18	4
Exchange of Indian Currency Notes and Coins					12	0
Remittances by Administrators-General and Official Trustees in India				71,915	12	4
Expenditure in connection with the extension of Ordnance Factories in India				1,527	11	3
Purchase of Ford Cars				202,659	0	3
Nickel for Coinage				8,871	4	3
Payments on account of the General Provident Fund				3,012	5	4
Payments on account of the Bengal and Madras Service Family Pension Fund				163	15	3
Miscellaneous Payments to be brought to charge or recovered in India				57,058	0	3
Miscellaneous Pay and Pensions chargeable to other than Indian Revenues				6,581	18	9
Stores chargeable to Provincial and Local Funds, and to Native States				315,188	7	3
Enemy Ships under the control of the Director, Royal Indian Marine				903	14	9
Purchase of Molasses				6,460	1	5
Siege Batteries in India: Mechanical Transport Vehicles supplied by War Office at end of 1920 from the Army of the Rhine				48,851	5	0
Provision for four 6-inch Howitzer Batteries and Ammunition				147,483	7	3
Payments on Account of Stores under Heads of Service which have been wholly or partially provincialised—included in Remittance Account under the arrangement made in telegram from High Commissioner to Government of India, dated 8th February 1921, No. 211				563,300	15	6
						2,405,822 19 8
TOTAL Disbursements on account of the Central Government						13,374,390 2 3
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 44 to 52.)				£	s.	d.
Madras				117,794	5	4
Bombay				862,683	11	6
Bengal				604,848	19	8
United Provinces of Agra and Oudh				115,822	4	1
Punjab				117,992	4	0
Burma				405,607	3	8
Bihar and Orissa				84,819	10	8
Central Provinces and Berar				60,237	15	6
Assam				33,809	9	5
						2,403,615 3 10
TOTAL Disbursements						15,778,005 6 1
Balance on 31st March 1922 at the Bank of England and in the hands of Sub-Accountants						136,127 17 0
						15,914,133 3 1

G. H. STOKER, *Chief Accounting Officer.*

and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

W. A. STUKDY, *Auditor.*

APPENDIX I.

STATEMENT SHOWING THE BALANCES ON ACCOUNTS INCLUDED UNDER DEPOSITS AND ADVANCES (*See* PAGES 40 AND 41).

Debit Balances.

—	Balance, 31st March 1921.	Transactions during 1921–22.		Balance, 31st March 1922.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stores, &c., for Iraq Administration	41,509 19 3	150,694 7 0	107,972 16 9	84,231 9 6
Loan to London School of Medicine for Women in connection with Indian women students	—	1,000 0 0	—	1,000 0 0
Miscellaneous	—	572 6 1	150 6 5	421 19 8
TOTAL £	41,509 19 3	152,266 13 1	108,123 3 2	85,653 9 2
Credit Balances.				
Enemy Ships employed under the control of the High Commissioner	400,475 6 1	736,470 8 1	664,803 13 6	328,808 11 6
Bills payable—Liabilities in respect of Stores supplied up to the end of the financial year, and charged to Service heads, but not yet paid for. (For details *see* Appendix II.)	—	—	267,367 16 10	267,367 16 10
Passages of Indian students	135 0 0	105 0 0	—	30 0 0
TOTAL £	400,610 6 1	736,575 8 1	932,171 10 4	596,206 8 4

APPENDIX II.

BILLS PAYABLE. (*See* page 40).

Details of Liabilities in respect of Stores supplied up to end of Financial Year and charged to Military Service heads but not yet paid for.

Service.	Value of Stores at India Store Depôt on 31st March 1922.	*Deduct:* Value of Stores at India Store Depôt on 31st March 1922 which had been paid for.	*Balance:* Value of Stores at India Store Depôt on 31st March 1922 not paid for.	Value of Stores shipped to India up to and including 31st March 1922 (including Freight and Packing Charges) but not paid for.	Total Value of Stores supplied up to and including 31st March 1922, but not paid for.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Army, Effective—					
Clothing	4,166 18 10	393 2 6	3,773 16 4	6,401 6 3	10,175 2 7
Ordnance Arsenals and Depôts	2,277 6 4	658 14 1	1,618 12 3	163,186 18 10	164,805 11 1
North-West Frontier	—	—	—	1,306 0 0	1,306 0 0
Medical	2,767 14 11	1,230 19 6	1,536 15 5	3,523 1 3	5,059 16 8
Military Farms	—	—	—	28 17 6	28 17 6
Supply and Transport	—	—	—	9,753 19 8	9,753 19 8
Remount	—	—	—	44 12 9	44 12 9
Mechanical Transport	—	—	—	15,041 3 9	15,041 3 9
Aviation	—	—	—	31,071 15 0	31,071 15 0
Ordnance Factories	76 2 10	58 4 0	17 18 10	21,478 19 6	21,496 18 4
Manufacture of 3·7 Howitzer Equipment.	—	—	—	4,756 11 9	4,756 11 9
Marine, Effective (Miscellaneous Stores)	304 4 7	60 19 3	243 5 4	2,095 14 1	2,338 19 5
Military Works	114 17 0	—	114 17 0	1,373 11 4	1,488 8 4
Total	9,707 4 6	2,401 19 4	7,305 5 2	260,062 11 8	267,367 16 10

No. 4a.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF MADRAS, from 1st April 1921 to 31st March 1922.

	£ s. d.	£ s. d.
LAND REVENUE: Leave Salaries	-	3,742 3 10
EXCISE:		
Leave Salaries	1,291 0 0	
Stores for India	2 16 2	
		1,293 16 2
FOREST:		
Leave Salaries	5,619 18 11	
Stores for India	394 3 0	
		6,014 1 11
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS: Stores for India	-	3 3 8
GENERAL ADMINISTRATION:		
A. Heads of Province: Leave Salaries	476 11 3	
C. Secretariat and Headquarters' Establishments:	£ s. d.	
Leave Salaries	4,777 5 2	
Sundry items	8 9	
	4,777 13 11	
D. Commissioners:		
Leave Salaries	1,310 18 1	
Sundry items	78 0 0	
	1,388 18 1	
E. District Administration: Leave Salaries	22,179 1 1	
Stores for India	20 0 11	
		28,842 5 3
ADMINISTRATION OF JUSTICE: Leave Salaries	-	5,549 17 5
JAILS AND CONVICT SETTLEMENTS:		
Leave Salaries	1,508 17 11	
Sundry items	42 15 7	
Stores for India	275 8 5	
		1,827 1 11
POLICE:		
Leave Salaries	14,325 6 7	
Stores for India	2,315 15 5	
		16,641 2 0
EDUCATION:		
A. University: Leave and Deputation Salaries	2,093 15 1	
C. Primary: Leave Salaries	170 14 0	
D. Special: Leave Salaries	197 19 11	
E. General:		
Leave Salaries	604 18 6	
Government Scholarships	1,129 3 11	
Sundry items	70 0 0	
	1,804 2 5	
Stores for India	5 4 4	
		4,271 15 9
MEDICAL:		
Leave and Deputation Salaries	8,415 4 8	
Sundry items	89 17 0	
Stores for India	3,763 1 10	
Scholarships	345 0 0	
		12,613 3 6
PUBLIC HEALTH:		
Leave Salaries	591 1 11	
Sundry items	22 17 0	
Stores for India	503 19 7	
		1,117 18 6
AGRICULTURE:		
Leave Salaries	3,199 5 7	
Sundry items	131 15 10	
Stores for India	1,172 13 9	
		4,503 15 2
INDUSTRIES:		
Leave Salaries	1,198 7 1	
Sundry items	164 1 6	
Scholarships	1,123 5 5	
Stores for India	4,281 10 0	
		6,767 4 0
MISCELLANEOUS DEPARTMENTS:		
Leave Salaries	182 1 3	
Stores for India	161 17 3	
		343 18 6
CIVIL WORKS:		
Leave Salaries	10,893 9 6	
Sundry items	10 5 9	
Stores for India	2,136 12 6	
		13,040 7 9
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Pensions	177 4 1	
General Pensions	2,521 16 1	
		2,699 0 2
STATIONERY AND PRINTING:		
Leave Salaries	254 1 8	
Sundry items	4 18 11	
Stores for India	8,264 9 3	
		8,523 9 10
TOTAL		£117,794 5 4

Office of High Commissioner for India, London, S.W. 1,
16th August 1922.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is in my opinion correct.

General questions affecting certain amounts included in the above account are referred to in my Report on the High Commissioner's Account with the Central Government of India for the year 1921–22.

INDIA AUDIT OFFICE, 16th January 1923.

W. A. STURDY, *Auditor.*

No. 4b.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Bombay, from 1st April 1921 to 31st March 1922.

	£ s. d.	£ s. d.
LAND REVENUE:		
Leave Salaries	364 15 7	
Stores for India	1,725 6 1	
		2,090 1 8
EXCISE:		
Leave Salaries	947 10 4	
Stores for India	35 7 3	
		982 17 7
FOREST:		
Leave Salaries	4,380 14 4	
Stores for India	1,741 11 9	
		6,122 6 1
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS: Leave and Deputation Salaries	4,353 1 3	
Sundry items	580 8 9	
Stores for India	1,195 7 3	
		6,128 17 3
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters' Establishments: Leave Salaries	6,365 11 11	
D. Commissioners: Leave Salaries	4,486 7 0	
E. District Administration: Leave Salaries	21,002 17 1	
Stores for India	3 17 8	
		31,858 13 8
ADMINISTRATION OF JUSTICE:		
Leave Salaries	8,655 11 0	
Sundry items	25 0 0	
		8,680 11 0
JAILS AND CONVICT SETTLEMENTS:		
Leave Salaries	1,054 13 4	
Stores for India	101 4 3	
		1,155 17 7
POLICE:		
Leave and Deputation Salaries	13,231 1 5	
Sundry items	64 12 10	
		13,295 14 3
EDUCATION:		
A. University:	£ s. d.	
Leave Salaries	4,043 8 11	
Sundry items	178 1 0	
	4,221 9 11	
B. Secondary:		
Leave Salaries	74 2 0	
Sundry items	46 16 0	
	120 18 0	
C. Primary: Leave Salaries	391 4 11	
D. Special: Deputation Salaries	175 16 9	
E. General: Government Scholarships	2,888 13 7	
Sundry items	18 7 4	
	2,907 0 11	
Stores for India	3 16 4	
		7,820 6 10
MEDICAL:		
Leave and Deputation Salaries	7,133 15 1	
Sundry items	595 6 11	
Stores for India	1,358 15 11	
		9,087 17 11
PUBLIC HEALTH:		
Leave and Deputation Salaries	3,427 8 8	
Sundry items	38 8 1	
Stores for India	1 7 4	
		3,467 4 1
AGRICULTURE:		
Leave and Deputation Salaries	4,610 17 1	
Sundry items	1,011 15 11	
Stores for India	17 1	
		5,623 10 1
INDUSTRIES:		
Leave Salaries	20 4 7	
British Industries Fair, 1922, &c.	149 11 10	
		169 16 5
MISCELLANEOUS DEPARTMENTS:		
Leave Salaries	2,143 13 1	
Sundry items	27 12 10	
		2,171 5 11
CIVIL WORKS:		
Leave Salaries	5,251 8 10	
Sundry items	400 1 6	
Stores for India	1,736 14 4	
		7,388 4 8
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Pensions	5,282 4 4	
General Pensions	3,021 13 4	
		8,303 17 8
STATIONERY AND PRINTING:		
Leave and Deputation Salaries	513 2 4	
Sundry items	18 6 8	
Stores for India	1,341 18 0	
		1,873 1 0
MISCELLANEOUS: Leave Salaries	-	53 18 10
Total Expenditure chargeable against Revenue	-	£116,274 2 6

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

BOMBAY DEVELOPMENT SCHEME:		
Sundry items	932 0 0	
Stores for India	745,477 9 0	
		746,409 9 0
Total	-	£862,683 11 6

Office of High Commissioner for India, London, S.W. 1,
16th August 1922.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is in my opinion correct.

General questions affecting certain amounts included in the above account are referred to in my Report on the High Commissioner's Account with the Central Government of India for the year 1921–22.

India Audit Office, 16th January 1923.

W. A. Sturdy, *Auditor.*

No. 4c.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Bengal, from 1st April 1921 to 31st March 1922.

	£	s.	d.	£	s.	d.	£	s.	d.
LAND REVENUE: Leave Salaries							2,845	13	0
EXCISE:				£	s.	d.			
Leave Salaries				1,793	16	0			
Stores for India				309	8	0			
				2,102	10	9	2,103	4	0
FOREST: Leave Salaries				8	14	9			
Stores for India							2,799	5	6
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS: Leave Salaries							10	2	3
GENERAL ADMINISTRATION:									
A. Heads of Provinces: Leave Salaries				477	7	7			
B. Legislative Bodies: Leave Salaries				1,256	7	6			
C. Secretariat and Headquarters' Establishments: Leave Salaries				6,540	3	8			
D. Commissioners:	£	s.	d.						
Leave Salaries	2,457	19	3						
Sundry items	50	0	0						
				2,507	19	3			
E. District Administration: Leave Salaries				16,077	10	5			
Stores for India				3,756	8	0			
							30,615	16	5
ADMINISTRATION OF JUSTICE: Leave Salaries							8,058	5	5
JAILS AND CONVICT SETTLEMENTS: Leave Salaries				1,806	7	11			
Stores for India				64	17	11			
							1,871	5	10
POLICE: Leave Salaries				16,921	6	10			
Sundry items				4	10	0			
							16,925	16	10
EDUCATION:									
A. University:									
Leave and Deputation Salaries	4,466	5	8						
Sundry items	164	12	2						
				4,630	17	10			
B. Secondary:									
Leave Salaries	756	8	6						
Sundry items	36	12	0						
				793	0	6			
C. Primary: Leave Salaries				1,103	3	7			
D. Special: Leave Salaries				339	5	6			
E. General:									
Leave Salaries	2,937	16	5						
Sundry items	113	4	3						
Government Scholarships—Non-Technical	2,408	6	1						
				5,459	6	9			
Stores for India					4	1			
							12,325	18	3
MEDICAL: Leave Salaries				6,568	12	4			
Sundry items				72	12	0			
Stores for India				7,069	13	8			
							13,710	18	0
PUBLIC HEALTH: Leave Salaries				1,041	18	7			
Sundry items				37	10	6			
Stores for India				36	0	1			
							1,115	9	2
AGRICULTURE: Leave Salaries				2,806	3	5			
Sundry items				184	7	7			
Stores for India				183	17	2			
							3,174	8	2
INDUSTRIES: Leave Salaries				279	7	8			
Sundry items				66	10	0			
Government Technical Scholarships				714	11	1			
Stores for India				2,496	15	9			
							3,557	4	6
MISCELLANEOUS DEPARTMENTS:									
Leave Salaries				878	9	11			
Sundry items				23	9	10			
							901	19	9
CIVIL WORKS:									
Leave Salaries				6,004	1	6			
Sundry items				31	10	6			
Stores for India				679	12	6			
							6,715	4	6
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Indian Civil Service Pensions				920	17	7			
General Pensions				2,782	19	3			
							3,703	16	10
STATIONERY AND PRINTING:									
Leave Salaries				67	11	1			
Stores for India				8,846	15	11			
							8,914	7	0
MISCELLANEOUS: Leave Salaries							162	16	0
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE							£119,511	11	5

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:									
Dredgers							485,337	8	3
TOTAL							£ 604,848	19	8

Office of High Commissioner for India, London, S.W. 1,
16th August 1922.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is in my opinion correct.

General questions affecting certain amounts included in the above account are referred to in my Report on the High Commissioner's Account with the Central Government of India for the year 1921–22.

The amount of 3,277*l.* 16*s.* 10*d.* charged under the head "Industries—Voted," is the net amount after the transfer, at the request of this Department, of the leave allowances of an Inspector of Jute Warehouses incorrectly charged to that head of account.

504*l.* 17*s.* 2*d.* has accordingly been charged in the Central Government Account, under the heading "Miscellaneous Pay and Pensions chargeable to other than Indian Revenues," for recovery from the Calcutta Fire Brigade Fund.

India Audit Office, 16th January 1923.

W. A. Sturdy, *Auditor.*

No. 4d.—Account of the Disbursements of the High Commissioner for India, on account of the Government of the United Provinces of Agra and Oudh, from 1st April 1921 to 31st March 1922.

	£ s. d.	£ s. d.	£ s. d.
LAND REVENUE:			
Leave Salaries	698 19 10		
Sundry items	5 14 0		
		704 13 10	
EXCISE: Stores for India	- -	207 4 8	
FOREST:			
Leave and Deputation Salaries	3,872 16 11		
Sundry items	164 11 5		
		4,037 8 4	
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS: Leave Salaries	- -	3,110 12 4	
GENERAL ADMINISTRATION:			
B. Legislative Bodies: Leave Salaries	1,305 15 6		
C. Secretariat and Headquarters' Establishments: Leave Salaries	1,420 15 4		
D. Commissioners: Leave Salaries	5,431 14 11		
E. District Administration: Leave and Deputation Salaries	25,920 11 2		
Stores for India	3 8 0		
		34,082 4 11	
ADMINISTRATION OF JUSTICE:			
Leave Salaries	10,678 6 10		
Sundry items	150 0 0		
		10,828 6 10	
JAILS AND CONVICT SETTLEMENTS: Sundry items	- -	118 4 9	
POLICE: Leave Salaries	- -	19,601 17 5	
EDUCATION:			
A. University:	£ s. d.		
Leave Salaries	2,122 16 10		
Sundry items	297 0 0		
	2,419 16 10		
B. Secondary:			
Leave Salaries	1,218 8 3		
Sundry items	20 15 1		
	1,239 3 4		
C. Primary: Leave Salaries	867 1 8		
D. Special:			
Leave Salaries	261 1 5		
Sundry items	23 6 0		
	284 7 5		
E. General:			
Leave Salaries	1,089 2 10		
Government Scholarships	2,583 12 10		
	3,672 15 8		
Stores for India	1,733 10 6		
		10,156 15 5	
MEDICAL:			
Leave Salaries	6,489 9 8		
Sundry items	219 0 11		
		6,708 10 7	
PUBLIC HEALTH:			
Sundry items	20 18 9		
Stores for India	695 4 8		
		716 3 5	
AGRICULTURE:			
Leave Salaries	3,126 14 8		
Stores for India	0 6 8		
		3,127 1 4	
INDUSTRIES:			
Leave Salaries	571 3 7		
Sundry items	105 10 3		
		676 13 10	
MISCELLANEOUS DEPARTMENTS: Leave Salaries	- -	57 2 10	
CIVIL WORKS:			
Leave Salaries	11,291 14 7		
Stores for India	131 17 10		
		11,423 12 5	
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Indian Civil Service Pensions	562 15 6		
General Pensions	2,049 3 2		
		2,611 18 8	
STATIONERY AND PRINTING: Stores for India	- -	6,811 9 5	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	£114,980 1 0	

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Leave Salaries	145 1 10	
Stores for India	697 1 3	
		842 3 1
TOTAL	- -	£115,822 4 1

Office of High Commissioner for India, London, S.W. 1,
16th August 1922.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is in my opinion correct.

General questions affecting certain amounts included in the above account are referred to in my Report on the High Commissioner's Account with the Central Government of India for the year 1921–22.

India Audit Office, 16th January 1923.

W. A. Sturdy, *Auditor.*

No. 4e.– Account of the Disbursements of the High Commissioner for India, on account of the Government of the Punjab, from 1st April 1921 to 31st March 1922.

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No. 4f.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Burma, from 1st April 1921 to 31st March 1922.

	£	s.	d.	£	s.	d.	£	s.	d.
LAND REVENUE: Leave Salaries							3,379	10	1
EXCISE: Leave Salaries							401	15	11
FOREST:									
Leave and Deputation Salaries				12,680	6	9			
Sundry items				2	2	0			
							12,682	8	9
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:									
Leave Salaries				1,846	12	11			
Dredger				126,586	2	2			
							128,432	15	1
GENERAL ADMINISTRATION:									
C. Secretariat and Headquarters' Establishments: Leave Salaries				4,065	7	0			
D. Commissioners:									
Leave Salaries	7,659	6	9						
Sundry items	50	0	0						
				7,709	6	9			
E. District Administration: Leave Salaries				17,552	0	1			
Stores for India				2,670	4	2			
							31,996	18	0
ADMINISTRATION OF JUSTICE:									
Leave Salaries				7,373	7	6			
Sundry items				66	10	0			
							7,439	17	6
POLICE:									
Leave Salaries				8,689	8	2			
Sundry items				17	14	10			
							8,707	3	0
PORTS AND PILOTAGE: Stores for India							3,794	6	10
SCIENTIFIC: Leave Salaries							228	18	1
EDUCATION:									
A. University:									
Leave Salaries	1,486	4	7						
Sundry items	753	15	5						
				2,240	0	0			
B. Secondary: Leave Salaries				512	1	2			
C. Primary:									
Leave Salaries	381	3	4						
Sundry items	55	4	0						
				436	7	4			
D. Special: Leave Salaries				125	9	6			
E. General:									
Leave Salaries	1,558	8	4						
Sundry items	132	9	5						
Government Scholarships	1,219	3	7						
				2,910	1	4			
							6,223	19	4
MEDICAL:									
Leave Salaries				6,542	2	8			
Stores for India				675	3	0			
							7,217	5	8
PUBLIC HEALTH: Sundry items							9	19	0
AGRICULTURE:									
Leave Salaries				2,129	19	8			
Stores for India				233	10	11			
							2,363	10	7
INDUSTRIES:									
British Industries Fair, 1922				523	7	10			
Ideal Homes Exhibition				381	9	3			
Sundry items					15	4			
Stores for India				100	6	11			
							1,005	19	4
MISCELLANEOUS DEPARTMENTS: Leave Salaries							643	5	2
CIVIL WORKS:									
Leave Salaries				13,419	8	7			
Sundry items				597	4	5			
Stores for India				165,772	11	2			
							179,789	4	2
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Indian Civil Service Pensions				1,293	11	11			
General Pensions				8,656	15	3			
							9,950	7	2
STATIONERY AND PRINTING:									
Leave Salaries				509	13	8			
Stores for India				830	6	4			
							1,340	0	0
TOTAL						£	405,607	3	8

Office of High Commissioner for India, London, S.W. 1,
16th August 1922.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is in my opinion correct.

General questions affecting certain amounts included in the above account are referred to in my Report on the High Commissioner's Account with the Central Government of India for the year 1921-22.

India Audit Office, 16th January 1923.

W. A. Sturdy, *Auditor.*

No. 4g.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Bihar and Orissa, from 1st April 1921 to 31st March 1922.

	£ s. d.	£ s. d.	£ s. d.
LAND REVENUE:			
Leave Salaries	1,061 10 2		
Stores for India	25 4 11		
		1,086 15 1	
EXCISE: Stores for India	- -	233 15 5	
FOREST: Leave Salaries	- -	1,346 0 10	
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:			
Leave Salaries	- -	2,547 13 9	
GENERAL ADMINISTRATION:			
C. Secretariat and Headquarters' Establishments: Leave Salaries	3,324 7 9		
D. Commissioners:	£ s. d.		
Leave Salaries	2,925 7 7		
Sundry items	115 0 0		
	3,040 7 7		
E. District Administration: Leave Salaries	12,774 10 2		
Stores for India	1,532 19 1		
		20,672 4 7	
ADMINISTRATION OF JUSTICE: Leave Salaries	- -	8,097 9 6	
JAILS AND CONVICT SETTLEMENTS:			
Leave Salaries	545 16 2		
Stores for India	270 1 8		
		815 17 10	
POLICE:			
Leave Salaries	8,282 15 2		
Sundry items	66 10 0		
		8,349 5 2	
SCIENTIFIC: Stores for India	- -	1 14 4	
EDUCATION:			
A. University: Leave Salaries	2,260 14 2		
B. Secondary:			
Leave Salaries	867 6 10		
Sundry items	34 16 0		
	902 2 10		
C. Primary: Leave Salaries	66 13 4		
D. Special:			
Leave Salaries	268 17 5		
Sundry items	23 8 0		
	292 5 5		
E. General:			
Leave Salaries	1,813 18 0		
Sundry items	16 16 0		
Government Scholarships	1,200 9 10		
	3,031 3 10		
		6,552 19 7	
MEDICAL:			
Leave Salaries	6,884 2 0		
Sundry items	170 4 2		
Stores for India	10,506 12 0		
		17,560 18 2	
PUBLIC HEALTH:			
Leave Salaries	325 18 9		
Sundry items	5 15 0		
		331 13 9	
AGRICULTURE:			
Leave Salaries	2,720 11 11		
Sundry items	11 13 0		
		2,732 4 11	
INDUSTRIES: Leave Salaries	- -	389 9 0	
CIVIL WORKS:			
Leave Salaries	9,117 3 1		
Sundry items	18 6 0		
		9,135 9 1	
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Indian Civil Service Pensions	2,705 1 0		
General Pensions	1,601 0 2		
		4,306 1 2	
STATIONERY AND PRINTING: Stores for India	- -	632 7 6	
MISCELLANEOUS: Leave Salaries	- -	27 11 0	
TOTAL	- -	£ 84,819 10 8	

Office of High Commissioner for India, London, S.W. 1,
16th August 1922.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is in my opinion correct.

General questions affecting certain amounts included in the above account are referred to in my Report on the High Commissioner's Account with the Central Government of India for the year 1921–22.

India Audit Office, 16th January 1923.

W. A Sturdy, *Auditor.*

No. 4h.—Account of the Disbursements of the High Commissioner for India, on account of the Government of the Central Provinces and Berar, from 1st April 1921 to 31st March 1922.

	£	s.	d.	£	s.	d.
LAND REVENUE: Leave Salaries						742 18 6
FOREST:						
Leave Salaries	3,097	15	0			
Stores for India	4	10	8			
						3,102 3 8
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:						
Leave Salaries	2,752	15	3			
Stores for India	21	9	0			
						2,774 4 3
GENERAL ADMINISTRATION:						
A. Heads of Provinces: Leave Salaries	88	13	0			
C. Secretariat and Headquarters' Establishments: Leave Salaries	975	0	10			
D. Commissioners: Leave Salaries	2,850	8	8			
E. District Administration: Leave Salaries	9,714	8	4			
						13,628 10 10
ADMINISTRATION OF JUSTICE: Leave Salaries						7,095 14 0
JAILS AND CONVICT SETTLEMENTS:						
Leave Salaries	1,085	0	11			
Stores for India	1	15	0			
						1,086 15 11
POLICE:						
Leave Salaries	7,473	19	11			
Stores for India	62	6	6			
						7,536 6 5
EDUCATION:						
A. University: Leave Salaries	1,781	5	4			
B. Secondary: Leave Salaries	327	14	9			
E. General:	£	s.	d.			
Leave Salaries	1,137	18	2			
Government Scholarships	1,200	9	6			
	2,338	7	8			
						4,447 7 9
MEDICAL:						
Leave Salaries	5,407	8	1			
Sundry items	112	4	0			
						5,519 12 1
AGRICULTURE: Leave Salaries						1,299 15 9
INDUSTRIES: Leave Salaries						503 1 9
MISCELLANEOUS DEPARTMENTS: Leave Salaries						377 16 4
CIVIL WORKS: Leave Salaries						4,105 3 5
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Indian Civil Service Pensions	860	0	5			
General Pensions	1,412	9	4			
						2,272 9 9
STATIONERY AND PRINTING: Stores for India						713 5 7
MISCELLANEOUS: Leave Salaries						595 6 10
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE						£ 55,800 14 10

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:						
Stores for India						4,437 0 8
TOTAL						£ 60,237 15 6

Office of High Commissioner for India, London, S.W. 1,
16th August 1922.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is in my opinion correct.

General questions affecting certain amounts included in the above account are referred to in my Report on the High Commissioner's Account with the Central Government of India for the year 1921-22.

India Audit Office, 16th January 1923.

W. A. Sturdy, *Auditor.*

No. 4i.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Assam, from 1st April 1921 to 31st March 1922.

	£	s.	d.	£	s.	d.
EXCISE:						
Stores for India					15	13 5
FOREST:						
Leave Salaries					2,373	9 7
CONSTRUCTION OF PROVINCIAL RAILWAYS:						
Stores for India					5,323	14 4
GENERAL ADMINISTRATION:						
C. Secretariat and Headquarters' Establishments:						
Leave Salaries				146 16 1		
D. Commissioners:						
Leave Salaries				196 15 9		
E. District Administration:						
Leave Salaries				8,243 14 11		
					8,587	6 9
ADMINISTRATION OF JUSTICE:						
Leave Salaries					2,117	8 5
POLICE:						
Leave Salaries				3,333 6 1		
Stores for India				214 2 9		
					3,547	8 10
EDUCATION:						
A. University:						
Leave Salaries	1,673	6	1			
Sundry items	85	4	0			
				1,758 10 1		
C. Primary:						
Leave Salaries				441 13 11		
E. General:						
Leave Salaries	90	3	0			
Government Scholarships	587	11	4			
				677 14 4		
					2,877	18 4
MEDICAL:						
Leave Salaries				4,152 11 1		
Sundry items				250 16 0		
					4,403	7 1
PUBLIC HEALTH:						
Leave Salaries					406	0 3
CIVIL WORKS:						
Leave Salaries					3,237	12 3
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Indian Civil Service Pensions				532 17 6		
General Pensions				311 4 1		
					844	1 7
STATIONERY AND PRINTING:						
Stores for India					75	8 7
TOTAL					£ 33,809	9 5

Office of High Commissioner for India, London, S.W. 1,
16th August 1922.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is in my opinion correct.

General questions affecting certain amounts included in the above account are referred to in my Report on the High Commissioner's Account with the Central Government of India for the year 1921–22.

India Audit Office, 16th January 1923.

W. A. Sturdy, *Auditor.*

No. 5.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS upon the Accounts of the HIGH COMMISSIONER FOR INDIA, for the year ended 31st March 1922; prepared and submitted to the GOVERNOR-GENERAL IN COUNCIL, in accordance with Clause 9 of the Order in Council dated 13th August 1920.

GENERAL.

1. As from 1st April 1921, further duties previously performed in the Accountant-General's Department of the India Office were transferred to the High Commissioner, viz., the issue of:—

(i) Leave allowances, deputation pay, and pensions of the Indian Civil Service and of other civilian services, and family pensions of such officers.
(ii) Leave allowances and deputation pay of military officers in civil employ.
(iii) Leave allowances and pensions of officers of the Indian Ecclesiastical Service.
(iv) Furlough pay and pensions of officers of the Bengal Pilot Service and family pensions of such officers.
(v) Other civil pensions such as pensions of Judges.

2. From the same date the payments under certain headings were directly charged against Provincial Governments. The total disbursements on behalf of each Government are shown in the High Commissioner's Account of disbursements on account of the Central Government of India, page 53, and details (divided as to voted or non-voted, except in the case of Burma) are shown in supplementary accounts under the appropriate headings. At the desire of the Government of India a separate audit certificate has been appended to each Provincial Government Account.

In accordance with the financial arrangements under the Reforms Scheme, all pensions in payment at the India Office on 31st March 1921 remain a charge against the Central Government; pensions sanctioned after that date are charged *pro rata* according to service spent under the Central or a Provincial Government.

3. A statement showing the balances on accounts included in the section of the Account headed "Deposits and Advances" is contained in Appendix 1 on page 54. Details of these accounts are kept in the ledger, but in the absence of some such statement (which has never previously appeared in the Home Accounts) it was impossible, without combining the accounts for a series of years, to ascertain the indebtedness or otherwise of Government in regard to the accounts concerned. A similar statement will appear in the accounts of the Secretary of State.

The statement enables the true position at the end of the financial year to be ascertained from the accounts; thus the cash balance on the 31st March 1922 is shown as 136,127*l.* 17*s.* (page 53), but actually at that date there was a net indebtedness of 374,425*l.* 2*s.* 2*d.*, *i.e.*:—

	£	*s.*	*d.*
Credit balances on Deposit Accounts - - - -	596,206	8	4
Debit balances on Advance Accounts - - - -	85,653	9	2
	510,552	19	2
Less Cash in hand on 31st March - - - - -	136,127	17	0
	374,425	2	2

The credit balances on Deposit Accounts include (*a*) 328,808*l.* 11*s.* 6*d.* on account of Enemy Ships employed under the control of the High Commissioner (*see* para. 4) and (*b*) 267,367*l.* 16*s.* 10*d.* on account of Bills Payable (*see* para. 5). The debit balances on Advance Accounts include 84,231*l.* 9*s.* 6*d.* on account of stores supplied to, and services rendered on behalf of, the Iraq Administration.

ENEMY SHIPS UNDER THE CONTROL OF THE HIGH COMMISSIONER.

4. Certain enemy ships detained in Indian ports at the outbreak of war came under the control of the India Office in 1915. The management of the vessels was vested first in Messrs. Graham & Co.; later they were placed in direct charge of Capt. T. G. Segrave, R.N.R., C.B.E. (India Office Shipping Surveyor and Adviser) as Director of India Office Shipping. Control was transferred to the High Commissioner on his appointment in October 1920, the

management continuing in Capt. Segrave's hands. From that date all receipts for freight, &c., have been paid into the High Commissioner's account at the Bank of England and the necessary payments on account of working expenses are met from that account.

The balance in the hands of the Secretary of State on 30th September 1920, viz., 3,584,646*l.* 2*s.* 10*d.*, is still held in the Cash Account of the Secretary of State. The excess of receipts over payments for the period 1st October 1920 to 31st March 1922 is 328,808*l.* 11*s.* 6*d.*, *vide* para. 3.

No decision has yet been reached as to the disposal of the profits resulting from the working of these ships. The question of the disposal of the vessels, eleven in number, has recently been under consideration; four are technically "prize" ships; of these, three have recently been sold, and the fourth will shortly be on offer for sale. The transfer of another vessel (the *Moora*) to the Commonwealth Government of Australia is under consideration. The remaining six are "reparation" vessels, and their disposal is not yet settled.

The question of responsibility for the audit of the accounts has never been clearly defined owing chiefly to the uncertainty as to the disposal of the profits. A qualified accountant, having a quasi-independent status, has charge of the accounting arrangements of the Director of India Office Shipping and prepares an annual balance sheet and profit and loss account. A joint check and test audit on a limited scale is applied by a member of the High Commissioner's Accounting Department and a member of my Department. These arrangements should, in my opinion, be sufficient to safeguard against the occurrence of any financial irregularity.

The balance sheet to 31st March 1922 shows that the profit from 1915 to date amounts to 3,790,192*l.* 19*s.* 8*d.*, and in addition there is a reserve fund of 124,358*l.* 13*s.* 3*d.* Provision has also been made for depreciation of the vessels. The Government practice of non-insurance has been followed, but a *pro formâ* Insurance Account has been kept. Premia at current rates are credited to this Account, and losses incurred are debited against it. Up to 31st March 1922 the Account shows a surplus, included in the profit shown above, of 129,000*l.*

The greater part of the profit of over £3¾ millions was made during the shipping boom, but in spite of adverse freight conditions in 1921–22 profit continued to be made.

Bills Payable.

5. Cost accounting methods are now being applied by the Military Accounts Department in India, and the method of accounting for expenditure on stores supplied by the High Commissioner for the Army and Marine Departments has consequently been modified. The amounts brought to charge under "Military Services, Stores for India," do not represent the exact cash payments made during the year. The difference between payments and charges is shown, under each heading, in Appendix II. (page 55). In all, 267,367*l.* 16*s.* 10*d.*, which had not actually been disbursed on 31st March 1922, has thus been classified in the account under the headings concerned. Payments made after that date for stores brought to charge in the account are debited against the heading "Bills Payable" in a subsequent year. This device was adopted in order that amounts which had been included in the budget for the year might be brought to account during the year. From the point of view of the financial purist there is the objection that amounts are included in the Revenue Section of the Cash Account which, at the date of compilation of the account, were still outstanding. I am of the opinion, however, that the expedient is justifiable so long as it is confined to expenditure on stores which have actually been delivered to the India Store Depôt or shipped to India.

The procedure explained above has been adopted with regard to claims for 75,000*l.* in respect of "direct demand" stores, which are still under examination in India. During the war a large number of indents for stores were sent direct to Departments of the Imperial Government, and not, as is the usual practice, through the Director-General of Stores. As full details were not available in this country, the claims in respect of these stores were in some cases paid subject to adjustment, and in others not until after examination in India. On the 31st March the claims referred to above for "direct demand" stores, in respect of which payment has not yet been made, were (and still are) under examination in India. The method of accounting employed is justifiable, I think, as there is no doubt that stores to the value of 75,000*l.* had been supplied. A similar transaction will probably appear in the Account for the current year, but, apart from that, this somewhat exceptional method of accounting should not recur, as direct demands are no longer made.

Departmental Charges for Services rendered by the High Commissioner.

6. For many years it has been the practice to make a charge of 2 per cent. on the cost of stores supplied to Provincial Governments in respect of services rendered by the Store Department in connection therewith. The additional 2 per cent. was formerly adjusted in India, but commencing from 1st April 1921, the adjustment is being made in the Home Accounts.

From that date a similar percentage is being added on stores supplied to quasi-commercial departments, *e.g.*, Posts and Telegraphs, and State Railways.

The amounts so charged, viz., 9,357*l.* 3*s.* 11*d.* and 81,657*l.* 5*s.* 11*d.* respectively, are taken in reduction of the cost of the Establishments of the High Commissioner (page 45).

Marine Insurance.

7. The mercantile custom of insuring stores during the voyage period is not followed by Government, which dispenses with this, as with most other forms of insurance; the value of stores lost or damaged in transit to India, contributions to general average, &c., are charged under the heading "Miscellaneous" (page 49).

No *pro formâ* Insurance Account is maintained, but in addition to the 2 per cent. mentioned in para. 6, 1 per cent. is charged on the value of stores supplied to Provincial Governments to cover marine insurance, commission on freight paid to the Shipping Broker, and other miscellaneous expenditure. From 1st April 1921 this charge is also being adjusted in the Home Accounts, and from the same date a similar charge is being made against quasi-commercial departments. The amounts for the year 1921–22, viz., 7,289*l.* 1*s.* 8*d.*, and 39,579*l.* 13*s.* 11*d.* respectively, are credited under the heading "Miscellaneous" (page 48).

Returned Packing Accounts.

8. In the previous report I expressed the opinion that it was unsatisfactory that so large a proportion of packing accounts was never returned by India. I explained the two purposes served by the return of such documents, viz., that they afford evidence of the stores having been duly received, and form the basis for effecting recovery in cases where stores are damaged or short-delivered.

I understand that it has been the practice since January 1920 to send periodical reminders in the case of "ship" packing accounts. As regards "post" packing accounts, which mainly relate to publications of little value, reminders are only sent in the exceptional cases where the stores are of considerable value. I shall therefore make no comment regarding the non-return of "post" accounts, but the position regarding "ship" accounts is not yet satisfactory. The numbers of "ship" accounts outstanding at the date of my previous report, viz., 18th April 1922, were as follows:—

Year 1919–20, 381; 1920–21, 671.

Since then 75 accounts for the former year, and 87 for the latter, have been received, leaving 316 and 584 respectively still outstanding.

In 1921–22 the total number of "ship" accounts was 5,178. Of these 4,700 have been returned, leaving 478 still outstanding. Of the latter number 330 relate to shipments made over a year ago.

Overcharges on Stores supplied to India by Departments of the Imperial Government.

9. At the date of the report relating to the Accounts for 1920–21 certain queries on amounts paid during that year were still unanswered or unadjusted. Among these were the following:—

(i) A rate was charged for rifles which included the cost of oil-bottles and pull-throughs, but in the case of several indents the rifles only were supplied. 12,929*l.* has since been recovered.

(ii) Incorrect rates were charged for certain fuzes. 1,672*l.* has since been recovered.

(iii) Seaming material for aeroplanes was supplied and charged for at 2*s.* 4½*d.* per yard. On enquiry it proved that the rate should have been 2*s.* 11¾*d.* per dozen yards. 1,597*l.* has since been recovered.

(iv) In para. 5 (ii) of the previous report mention was made of an overcharge, brought to light in audit, of 23,000*l.*, of which 15,000*l.* had been provisionally repaid. The balance of 8,000*l.* has since been recovered.

Further queries relating to the years 1920–21 and 1921–22, involving considerable over-payments, have recently been raised.

Outstanding Claims for Stores lost during the War.

10. Of the two cases mentioned in para. 6 of the previous report, that of the *Clan Mackay*, in which the sum of 22,000*l.* is involved, is still under correspondence with the Mercantile Marine Department of the Board of Trade. It has recently been suggested that the matter in dispute should be referred to arbitration.

PROVISIONAL PAYMENTS TO DEPARTMENTS OF THE IMPERIAL GOVERNMENT MADE SUBJECT TO ADJUSTMENT.

11. Two advances made in 1920–21 subject to adjustment, were referred to in para. 7 of the previous report. The one, of 130,000*l.*, on account of Mechanical Transport Stores was adjusted against a later claim. The other, of 100,000*l.*, was in respect of the estimated expenditure on stores manufactured for India in Ordnance Factories in England. 96,337*l.* 18*s.* 10*d.* was brought to account in March 1922; the balance is still in process of adjustment.

In 1921–22 the following provisional payments were made:—

(1) 70,000*l.* on account of estimated expenditure on stores for India manufactured in Ordnance Factories.
(2) 367,202*l.* 11*s.* 3*d.* for freight on stores supplied to India.
(3) 148,244*l.* 2*s.* 3*d.* for light railway stores for the North-West Frontier.
(4) 13,335*l.* 0*s.* 11*d.* for stores supplied by the Admiralty.

None of these payments is yet adjusted and the detailed claims have accordingly not yet come before me for audit. Further, there are some payments, amounting to about 20,000*l.*, made to the Admiralty in March 1921, which are similarly still unadjusted.

The procedure with regard to these provisional payments, which are generally made, quite legitimately, at the end of a financial year in order to avoid lapses, requires careful watching as there seems to be a tendency to excessive delay. Once the payment is made to the Department concerned, there is naturally less incentive on the part of that Department to deal with the case urgently; but from the point of view both of administration and audit, it is desirable that provisional adjustment should not be allowed in any way to delay final settlement.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
16th January 1923.

No. 6.—SUMMARY of PAYMENTS in the Year 1921–22 for Stores procured for Shipment to India.

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight) invoiced to India during 1921–22.	Total.
	CENTRAL.			
EXPENDITURE CHARGED AGAINST REVENUE.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Customs	651 14 9	19 4 4	—	670 19 1
Salt	3,034 8 8	79 11 2	—	3,113 19 10
Opium	818 3 11	39 17 3	—	858 1 2
Stamps	5,982 5 10	3 11 9	—	5,985 17 7
Forest	595 0 0	218 5 8	—	813 5 8
Irrigation	12 11 6	—	—	12 11 6
Posts and Telegraphs	914,138 5 1	38,913 10 9	33,505 5 5	986,557 1 3
*Indo-European Telegraphs	18,878 16 7	766 18 0	532 18 11	20,178 13 6
General Administration	241 14 9	3 0 3	—	244 15 0
Jails	16 12 10	1 10 4	—	18 3 2
Police	10 0	—	—	10 0
Political	3,004 9 5	182 8 4	—	3,186 17 9
Scientific Departments	1,715 17 2	35 19 0	—	1,751 16 2
Education	9 0 0	2 13 9	—	11 13 9
Medical	9,415 7 10	371 19 11	—	9,787 7 9
Public Health	1 13 0	3 3 0	—	4 16 0
Agriculture	2,358 13 11	74 3 11	—	2,432 17 10
Industries	3,429 3 0	700 16 3	—	4,129 19 3
Aviation	29 19 3	—	—	29 19 3
Miscellaneous Departments	966 4 9	27 12 4	—	993 17 1
Currency	409,975 16 11	4,570 6 10	—	414,546 3 9
Mint	2,551 17 3	—2,267 8 0	—	284 9 3
Civil Works	14,600 9 9	311 5 7	—	14,911 15 4
Stationery and Printing	130,044 17 6	6,753 16 9	—	136,798 14 3
Military Services:				
Army—Effective:				
Clothing	234,718 0 4	5,148 5 7		
Ordnance Arsenals and Depôts	803,146 13 7	183,898 5 4		
Ordnance Factories	310,979 8 3	17,659 2 4		
North-West Frontier	222,062 11 7	19,121 13 3		
Medical	126,067 12 4	6,993 15 10		
Military Farms	19,514 10 6	1,389 11 2	—	2,881,857 7 3
Supply and Transport	52,282 10 8	2,904 17 8		
Remount	3,574 6 7	174 19 1		
Mechanical Transport	566,822 0 6	51,190 0 8		
Aviation	246,692 2 4	2,381 15 2		
3·7 Howitzer Equipment	5,112 19 1	22 5 5		
Marine	198,482 4 9	8,763 7 10	—	213,883 10 4
Marine—Coal	4,957 18 9	1,679 19 0		
Military Works	117,568 3 7	4,244 2 11	—	121,812 6 6
TOTAL EXPENDITURE CHARGED AGAINST REVENUE.	4,434,454 16 6	356,384 8 5	34,038 4 4	4,824,877 9 3
EXPENDITURE NOT CHARGED TO REVENUE.				
State Railways:				
Eastern Bengal Railway	561,789 8 4	22,082 6 0	17,768 18 3	
North-Western Railway	1,541,324 0 2	140,363 5 8	48,780 3 0	
" " " (Coal)	161,095 7 4	— —	5,386 7 2	2,956,881 13 1
Oude and Rohilkund Railway	326,692 15 3	15,130 17 2	9,690 12 0	
Aden	9,844 13 1	517 11 0	273 2 0	
Khyber	79,495 18 11	13,879 14 5	2,766 13 4	
New Capital at Delhi	125,605 18 1	4,316 9 2	—	129,922 7 3
REMITTANCE ACCOUNT.				
Stores shipped to India under War Indents:				
Clothing	4,892 0 7	72 3 6		
Ordnance and Miscellaneous	87,539 14 2	34,210 7 8		
Ordnance Factories		7,574 10 6		
Medical	1,119 17 7	272 14 6		
Mechanical Transport	61 8 0	1,032 0 4	—	234,093 1 3
Military Farms	—	215 16 11		
Remounts	—	42 11 8		
Supply and Transport	10,583 12 2	86,436 8 7		
Marine	3 2	39 11 11		
Carried forward	7,344,499 13 4	682,570 17 5	118,704 0 1	8,145,774 10 10

* In Account No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

No. 6.—SUMMARY of PAYMENTS in the Year 1921–22 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight) invoiced to India during 1921–22.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	7,344,499 13 4	682,570 17 5	118,704 0 1	8,145 774 10 10
REMITTANCE ACCOUNT—*cont.*				
Miscellaneous charges on Stores—War	3,505 15 7	1,642 0 8	—	5,147 16 3
Stores supplied in connection with Munitions	1,685 4 7	137 17 9	—	1,823 2 4
Siege Batteries from the Army on the Rhine	45,000 0 0	3,851 5 0	—	48,851 5 0
6-inch Howitzer Batteries	146,092 19 1	1,390 8 2	—	147,483 7 3
Ford Cars	182,997 8 2	19,661 12 1	—	202,659 0 3
Stores for military purposes supplied on direct demands from Aden	428 13 6	5 4 10	—	433 18 4
Nickel for coinage purposes	6,017 3 8	2,854 0 7	—	8,871 4 3
Stores chargeable to Provincial and Local Funds and to Native States:				
Railway Stores	717 17 8	16 15 8	—	315,188 7 3
Other Stores	297,866 17 4	16,586 16 7		
Services provincialised or partly provincialised—charges in respect of indents marked under old system of accounts:				
Land Revenue	147 4 11	2 5 6	—	563,300 15 6
Stamps	315,226 7 2	17,592 8 3		
Excise	313 5 4	1 13 8		
Forest	2,992 3 8	437 10 4		
General Administration	163 11 11	145 7 8		
Law and Justice	47 17 1	18 2		
Medical	3,957 9 11	81 14 2		
Sanitation	144 2 1	4 4 0		
Agriculture	1,808 0 10	61 10 1		
Scientific and Miscellaneous	74,637 4 6	1,541 9 11		
Stationery and Printing	73,984 9 4	5,049 12 7		
Famine Relief and Insurance and construction of Protective Irrigation Works	14,811 19 7	668 5 9		
Irrigation—Major Works	2,354 12 0	98 19 2		
,, Minor Works and Navigation	28 0 0	12 14 8		
Civil Works	19,503 3 4	127 8 9		
Irrigation—Capital Expenditure	26,576 3 4	778 17 10		
TOTAL CHARGED TO CENTRAL GOVERNMENT OF INDIA	8,565,507 7 11	755,321 19 3	118,704 0 1	*9,439,533 7 3
PROVINCIAL.				
MADRAS.				
Excise	14 4	9 9	1 12 1	2 16 2
Forest	372 18 0	10 1 3	11 3 9	394 3 0
Irrigation	3 1 10	—	1 10	3 3 8
General Administration	17 12 1	1 7 11	1 0 11	20 0 11
Jails and Convict Settlements	275 0 0	—	8 5	275 8 5
Police	2,212 4 6	36 9 9	67 1 2	2,315 15 5
Education	3 16 1	1 6 0	2 3	5 4 4
Medical	3,559 3 5	99 4 4	104 14 1	3,763 1 10
Public Health	456 0 11	34 18 7	13 0 1	503 19 7
Agriculture	512 13 8	67 9 8	16 15 10	1,172 13 9
Do. (Veterinary)	575 3 6	6 3	4 10	
Industries	3,887 0 3	188 13 8	110 7 10	4,281 10 0
Do. Fisheries	91 14 3	1 5 6	2 8 6	
Miscellaneous	157 3 0	—	4 14 3	161 17 3
Civil Works	1,916 11 9	165 11 2	54 9 7	2,136 12 6
Stationery and Printing (Government Press)	7,828 1 0	199 10 2	236 18 1	8,264 9 3
TOTAL charged to Revenue	21,868 18 7	806 14 0	625 3 6	23,300 16 1

* Excluding 150,694*l.* 7*s.* on account of Stores supplied for Iraq shown under "Deposits and Advances" and 730,347*l.* 10*s.* 8*d.* for Stores supplied by the War Office on direct demands from India.

No. 6.—SUMMARY of PAYMENTS in the Year 1921-22 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight) Invoiced to India during 1921-22.	Total.
BOMBAY.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Land Revenue	1,596 16 0	88 12 7	39 17 6	1,725 6 1
Excise	33 19 6	11 4	16 5	35 7 3
Forests	1,673 19 4	26 6 4	41 6 1	1,741 11 9
Irrigation	1,157 17 5	19 16 7	17 13 3	1,195 7 3
General Administration	3 9 6	6 1	2 1	3 17 8
Jails and Convict Settlements	51 1 5	31 13 2	18 9 8	101 4 3
Education	—	3 16 1	3	3 16 4
Medical	1,312 16 3	24 2 9	21 16 11	1,358 15 11
Public Health	1 6 6	—	10	1 7 4
Agriculture	—	—	17 1	17 1
Civil Works	1,616 19 10	71 4 7	48 9 11	1,736 14 4
Stationery	1,250 13 11	29 11 0	61 13 1	1,341 18 0
TOTAL charged to Revenue	8,698 19 8	296 0 6	251 3 1	9,246 3 3
Bombay Development scheme	701,321 16 2	39,501 6 1	4,654 6 9	745,477 9 0
TOTAL	710,020 15 10	39,797 6 7	4,905 9 10	754,723 12 3
BENGAL.				
Excise	292 0 6	7 1 0	10 6 6	309 8 0
Forests	—	—	8 14 9	8 14 9
General Administration	3,623 7 3	24 9 4	108 11 5	3,756 8 0
Jails	60 15 6	2 1 1	2 1 4	64 17 11
Education	4 0	—	1	4 1
Medical	6,418 4 10	451 17 6	199 11 4	7,069 13 8
Public Health	34 17 1	2 6	1 0 6	36 0 1
Agriculture	173 0 6	8 10 7	2 6 1	183 17 2
Industries	2,375 6 7	50 12 5	70 16 9	2,496 15 9
Civil Works	76 3 7	601 3 2	2 5 9	679 12 6
Stationery and Printing	8,462 9 11	143 6 7	240 19 5	8,846 15 11
TOTAL charged to Revenue	21,516 9 9	1,289 4 2	646 13 11	23,452 7 10
Waterways and Embankments	479,992 10 0	2,736 0 3	2,608 18 0	485,337 8 3
TOTAL	501,508 19 9	4,025 4 5	3,255 11 11	508,789 16 1
UNITED PROVINCES OF AGRA AND OUDH.				
Excise	189 13 0	15 18 3	1 13 5	207 4 8
General Administration	3 6 0	—	2 0	3 8 0
Education	1,643 14 11	43 9 1	46 6 6	1,733 10 6
Public Health	667 0 3	8 4 10	19 19 7	695 4 8
Agriculture	6 6	—	2	6 8
Civil Works	130 14 0	7 2	16 8	131 17 10
Stationery and Printing	6,480 10 4	146 11 10	184 7 3	6,811 9 5
TOTAL charged to Revenue	9,115 5 0	214 11 2	253 5 7	9,583 1 9
Irrigation—Capital Account not charged to Revenue	650 0 0	27 11 3	19 10 0	697 1 3
TOTAL	9,765 5 0	242 2 5	272 15 7	10,280 3 0

No. 6.—SUMMARY of PAYMENTS in the year 1921–22 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight) invoiced to India during 1921–22.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PUNJAB.				
Excise	58 3 6	5 6 10	1 7 10	64 18 2
Forests	856 5 0	14 2 6	23 13 9	894 1 3
Irrigation	117 18 0	18 9	3 10 9	122 7 6
General Administration	2,432 12 0	65 0 0	46 5 5	2,543 17 5
Jails and Convict Settlements	1,537 4 4	30 1 7	45 15 7	1,613 1 6
Education	6 6	1 1 0	2	1 7 8
Public Health	528 18 0	16 0 3	15 17 4	560 15 7
Agriculture	1,096 18 9	29 1 1	34 3 3	1,160 3 1
Civil Works	8,278 17 3	369 6 2	241 8 4	8,889 11 9
Stationery and Printing	1,448 0 3	78 3 6	48 18 2	1,575 1 11
TOTAL charged to Revenue	16,355 3 7	609 1 8	461 0 7	17,425 5 10
Irrigation—Capital Account not charged to Revenue	299 5 0	15 1 8	8 19 7	323 6 3
TOTAL	16,654 8 7	624 3 4	470 0 2	17,748 12 1
BURMA.				
Navigation, Embankments and Drainage	123,986 13 0	1,134 12 6	1,464 16 8	126,586 2 2
General Administration	2,509 4 3	85 14 5	75 5 6	2,670 4 2
Ports and Pilotage	3,563 0 0	124 9 1	106 17 9	3,794 6 10
Medical	619 19 8	36 6 8	18 16 8	675 3 0
Agriculture, &c.	220 4 5	8 17 4	4 9 2	233 10 11
Industries	100 5 7	—	1 4	100 6 11
Civil Works	146,818 5 4	13,921 17 2	5,032 8 8	165,772 11 2
Stationery and Printing	804 4 0	4 16 5	21 5 11	830 6 4
TOTAL charged to Revenue	278,621 16 3	15,316 13 7	6,724 1 8	300,662 11 6
BIHAR AND ORISSA.				
Land Revenue	25 2 2	2 9	—	25 4 11
Excise	221 4 1	9 0 5	3 10 11	233 15 5
General Administration	1,436 8 7	53 15 9	42 14 9	1,532 19 1
Jails	258 18 5	4 17 4	6 5 11	270 1 8
Scientific	1 0 0	13 9	7	1 14 4
Medical	10,380 16 4	63 13 5	62 2 3	10,506 12 0
Stationery and Printing	574 16 0	41 0 2	16 11 4	632 7 6
TOTAL charged to Revenue	12,898 5 7	173 3 7	131 5 9	13,202 14 11
CENTRAL PROVINCES.				
Forest	4 8 0	—	2 8	4 10 8
Irrigation	20 8 0	8 9	12 3	21 9 0
Jails and Convict Settlements	—	—	1 15 0	1 15 0
Police	62 6 6	—	—	62 6 6
Stationery and Printing	704 14 10	1 8 2	7 2 7	713 5 7
TOTAL charged to Revenue	791 17 4	1 16 11	9 12 6	803 6 9
Irrigation—Capital Account not charged to Revenue	4,065 0 0	250 1 8	121 19 0	4,437 0 8
TOTAL	4,856 17 4	251 18 7	131 11 6	5,240 7 5
ASSAM.				
Excise	14 8 6	16 4	8 7	15 13 5
Construction of Provincial Railways	4,233 14 0	967 9 6	122 10 10	5,323 14 4
Police	200 6 6	7 12 6	6 3 9	214 2 9
Stationery and Printing	74 6 0	—	1 2 7	75 8 7
Jorhat Railway	—	-	—	—
TOTAL charged to Revenue	4,522 15 0	975 18 4	130 5 9	5,628 19 1

No. 7.

STATEMENT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1921 to 31st March 1922.

	£	s.	d.
Salaries of Establishments in England	3,559	4	5
Provisions and Stores for Troops and Horses	*— 66*	*13*	*0*
Miscellaneous Charges	1,507	10	7
Advance, subject to adjustment, in respect of the estimated normal cost of the Indian Troop Service in accordance with the terms of the Memorandum agreed to by the Indian and Imperial Governments	705,942	0	0
£	710,942	2	0

Net Expenditure in England as shown in the Home Accounts :—

	£	s.	d.	
Disbursements (page 15)	711,449	3	9	
Receipts (page 14)	507	1	9	
				710,942 2 0

BOARD OF TRADE, 16th March 1923.

C. J. EDWARDS,
for Director of Transports.

No. 8.—General Account (Estimated) of the Receipts and Disbursements in

RECEIPTS.

	Secretary of State. Central.	High Commissioner. Central.	Total.
	£	£	£
REVENUE:			
Railway Revenue Account	167,878	—	167,878
Posts and Telegraphs	8,908	—	8,908
Interest	173,890	—	173,890
Medical	69	—	69
Currency	147,010	—	147,010
Mint	23	—	23
Superannuation Allowances and Pensions: Receipts in aid	15,917	20,560	36,477
Stationery and Printing: Sale of Government Publications	—	1,120	1,120
Miscellaneous	35,244	36,490	71,734
Military Services:			
Army—Effective	743,424	4,729	748,153
Army—Non-Effective	146,944	5,661	152,605
Marine—Effective	—	—	—
Total Receipts on account of Revenue	1,439,307	68,560	1,507,867
CAPITAL ACCOUNT NOT CHARGED TO REVENUE:			
State Railways: Issue of Debentures	178,500	—	178,500
DEBT, DEPOSITS, AND ADVANCES:			
Permanent Debt Incurred	31,550,895	—	31,550,895
Unfunded Debt	1,917	14,370	16,287
Repayment of Advances	1,160,289	79,007	1,239,296
Bills payable	—	2,456,814	2,456,814
Gold Standard Reserve	147,889,202	—	147,889,202
Paper Currency Reserve	24,198,536	—	24,198,536
Miscellaneous Deposits	275,830	444,113	719,943
REMITTANCES:			
Remittance Account between England and India:			
Receipts from the Imperial Exchequer	7,277,558	—	7,277,558
Bills of Exchange and Telegraphic Transfers on India	2,570,026	—	2,570,026
Government of India Rupee Loan, 1922	366,458	—	366,458
Other remittance transactions	3,921,824	227,527	4,149,351
Remittances by the Secretary of State to the High Commissioner for India	—	9,863,999	9,863,999
Total Receipts	220,830,342	13,154,390	233,984,732
Opening Balance, 1st April 1922	8,859,254	136,128	8,995,382
	229,689,596	13,290,518	242,980,114

India Office,
May 1923.

England of the Government of *India*, from 1st April 1922 to 31st March 1923.

	Secretary of State.		High Commissioner.		Total.
	Central.	Provincial.	Central.	Provincial.	
EXPENDITURE:	£	£	£	£	£
Customs	240	—	8,421	—	8,661
Taxes on Income	6	—	4,003	—	4,009
Salt	—	—	5,747	—	5,747
Opium	—	—	3,846	—	3,846
Land Revenue	—	1,467	2,687	8,153	12,307
Excise	-	5	1,310	4,923	6,238
Stamps	—	—	182,476	—	182,476
Forest	6,656	—	45,093	51,702	103,451
Railway Revenue Account	10,154,275	—	92,784	—	10,247,059
Construction of Railways	—	—	—	2,169	2,169
Irrigation, Navigation, Embankment and Drainage Works	—	105	1,824	83,141	85,070
Posts and Telegraphs	*—147,429*	—	431,279	—	283,850
Interest on Debt	4,416,867	—	—	729	4,417,596
Sinking Funds	500,000	—	—	—	500,000
General Administration	288,097	1,824	222,917	230,689	743,527
Audit	11,313	—	20,700	—	32,013
Administration of Justice	—	1,855	7,309	92,810	101,974
Jails and Convict Settlements	—	430	2,952	19,383	22,765
Police	438	3,378	14,981	100,729	119,526
Ports and Pilotage	1,333	—	15,545	12,318	29,196
Ecclesiastical	681	—	25,961	—	26,642
Political	5,464	—	53,215	—	58,679
Scientific	5,149	758	56,935	445	63,287
Education	348	1,019	3,674	69,062	74,103
Medical	4,605	2,765	37,792	76,588	121,750
Public Health	1,398	616	3,365	13,148	18,527
Agriculture	2,505	176	3,623	32,009	38,313
Industries	—	143	1,527	22,369	24,039
Aviation	—	—	110	—	110
Miscellaneous Departments	5,196	715	29,824	3,949	39,684
Currency	635	—	391,102	—	391,737
Mint	211	—	5,209	—	5,420
Civil Works	718	838	11,384	179,789	192,679
Famine Relief	-	—	—	706	706
Territorial and Political Pensions	11,564	—	—	—	11,564
Superannuation Allowances and Pensions	506,346	—	1,606,060	139,952	2,252,358
Stationery and Printing	10,127	—	132,394	104,604	247,125
Miscellaneous	99,434	460	29,676	14,656	144,226
Military Services:					
Army—Effective	4,748,323	—	2,284,450	—	7,032,773
Army—Non-Effective	3,404,788	—	19,773	—	3,424,561
Marine	188,627	—	76,257	—	264,884
Military Works	11,784	—	140,425	—	152,209
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	24,239,699	16,554	5,976,580	1,264,023	31,496,856
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:					
Construction of State Railways	7,525,526	—	2,342,623	—	9,868,149
State Railways: Discharge of Debentures	400,000	—	—	—	400,000
Construction of Irrigation, Navigation, Embankment and Drainage Works	—	—	95	407,521	407,616
Initial Expenditure on New Capital at Delhi	29,699	—	149,333	—	179,032
Bombay Development Scheme	—	—	—	259,088	259,088
DEBT, DEPOSITS AND ADVANCES:					
Unfunded Debt	13,597	—	6,130	—	19,727
Advances Repayable	1,441,051	—	17,219	—	1,458,270
Bills payable	—	—	1,999,167	—	1,999,167
Gold Standard Reserve	147,887,319	—	—	—	147,887,319
Paper Currency Reserve	24,198,536	—	—	—	24,198,536
Miscellaneous Deposits	276,569	—	440,346	—	716,915
REMITTANCES:					
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to the Imperial Exchequer	3,816,883	—	—	—	3,816,883
Transfer through Paper Currency Reserve	546	—	—	—	546
Other Remittance Transactions	364,599	—	221,306	—	585,905
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	9,863,999	—	—	—	9,863,999
	220,058,023	16,554	11,152,799	1,930,632	233,158,008
	16,554	—	1,930,632	—	—
TOTAL DISBURSEMENTS	220,074,577	—	13,083,431	—	233,158,008
CLOSING BALANCE, 31ST MARCH 1923	9,615,019	—	207,087	—	9,822,106
	229,689,596	—	13,290,518	—	242,980,114

SIDNEY TURNER, *Accountant-General.*

*No. 9.—Estimated Account of the Receipts and Disbursements of the Secretary of State in Council

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:	£		
East Indian Railway: Rent of premises occupied by the Company	53		
Bengal-Nagpur Railway: Dividends on Government holding	283		
	336		
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway)	48,000		
		48,336	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	14,973		
Southern Punjab Railway Ditto	104,569		
		119,542	
			167,878
POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Message Revenue	443		
Contribution by His Majesty's Government in respect of—			
The maintenance of the Arabistan Line	150		
Diversion of the Bunder Abbas-Kerman Line	8,315		
			8,908
INTEREST:			
Interest realised from investment of Cash Balance, &c.			173,890
Carried forward		£	350,676

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of India on account of the Central Government of India, from 1st April 1922 to 31st March 1923.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
TAXES ON INCOME Sundry Items			6
CUSTOMS: Sundry Items			240
FOREST: Sundry Items			6,656
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	291,361		
Eastern Bengal Railway (including Bengal Central Railway)	40,413		
Great Indian Peninsula Railway	205,952		
Indian Midland Railway	18,365		
Madras Railway	31,315		
Madras and Southern Mahratta Railway	64,816		
Oude and Rohilkund Railway	316,323		
Scinde Punjab and Delhi Railway	88,578		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·9126 per cent. on 12,071,191*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1923	2,566,526		
	4,155,368		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	6,244		
		4,161,612	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:			
East Indian Railway	1,112,566		
Eastern Bengal Railway	116,828		
Great Indian Peninsula Railway	1,268,665		
Madras Railway	488,378		
Scinde Punjab and Delhi Railway	371,279		
		3,357,716	
STATE RAILWAYS—SINKING FUNDS:			
East Indian Railway	181,844		
Eastern Bengal Railway	13,679		
Scinde Punjab and Delhi Railway	111,828		
		307,351	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Great Indian Peninsula Railway		81,250	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	89,604		
Bengal-Nagpur Railway	469,733		
Bombay Baroda and Central India Railway	95,000		
Burma Railways	112,500		
East Indian Railway	642,500		
Great Indian Peninsula Railway	199,750		
Madras and Southern Mahratta Railway	346,800		
Ditto (Mysore Railway)	48,000		
South Indian Railway	181,398		
		2,185,285	
MISCELLANEOUS RAILWAY EXPENDITURE:			
East Indian Railway: Rental paid to South Behar Railway Company	30,000		
Sundry items	31,061		
		61,061	
			10,154,275
POSTS AND TELEGRAPHS:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Miscellaneous		142	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Payments in respect of Revenue	*—148,346*		
Other Payments	775		
		—147,571	
			—147,429
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		7,060,194	
Deduct: Chargeable to			
State Railways—Interest on Debt	4,155,368		
State Railways Interest chargeable against Companies on Advances	81,250		
		4,236,618	
		2,823,576	
COMMISSION AND UNDERWRITING ON ISSUE OF INDIA STOCK IN CURRENT YEAR		483,569	
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised		99,754	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929-47)		1,009,968	
			4,416,867
SINKING FUNDS: Redemption of liabilities assumed in respect of British 5 per cent. War Loan (1929–47)			500,000
GENERAL ADMINISTRATION:			
Home Establishment, &c.	388,651		
Less: Contribution by His Majesty's Treasury	101,400		
		287,251	
Administration in India:			
Heads of Provinces (including Governor-General) and Executive Councils	500		
Secretariat and Headquarters Establishment	346		
		846	
			288,097
Carried forward			15,218,712

No. 9.—Estimated Account of the Receipts and Disbursements of the Secretary of State in Council

RECEIPTS—*continued.*

Revenue—*continued.*

	£
Brought forward	350,676
MEDICAL: Pensions, &c., of Lunatics appropriated to their maintenance	
CURRENCY: Paper Currency Reserve Investment: Interest and Discount	147,010
MINT: Indian coins, &c. sent home for assay	23
SUPERANNUATION ALLOWANCES AND PENSIONS:	
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	6,190
Subscriptions in respect of the Indian Military Funds, &c.	7,064
Subscriptions, &c. towards Indian Civil Service Family Pensions	1,642
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service	1,021
	15,917
MISCELLANEOUS:	
Profit on sale of Wheat	3,978
Diplomatic and Consular Establishments in Persia, &c.	31,266
	35,244
MILITARY SERVICES:	
ARMY—EFFECTIVE:	
Contribution by the Imperial Government in respect of	
Cost of the Transport of Troops	180,000
Military charges for Aden	100,000
Amount received from the Imperial Government on account of	
Indian Regiments lent for service in the Colonies	22,040
Lump Sum Composition on account of War Liabilities	290,000
	542,040
Consolidated Clothing Allowance of British soldiers	52,700
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	145,732
Indian Troop Service	712
Miscellaneous	2,240
	201,384
	743,424
ARMY—NON-EFFECTIVE:	
Contribution by the Imperial Government in respect of pensionary charges of Indian troops	100,900
Subscriptions towards Indian Military Service Family Pensions	46,044
	890,368
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)	£ 1,439,307

of India on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			15,218,712
AUDIT: Home Establishment	14,015		
Less: Contribution by His Majesty's Treasury	5,800		
		8,215	
Miscellaneous		3,098	
			11,313
POLICE: Sundry items			438
PORTS AND PILOTAGE: Sundry items			1,333
ECCLESIASTICAL: Sundry items			681
POLITICAL: Sundry items			5,464
SCIENTIFIC DEPARTMENTS: Sundry items			5,149
EDUCATION: Sundry items			348
MEDICAL:			
Maintenance of Lunatics		203	
Sundry items		4,402	
			4,605
PUBLIC HEALTH: Grants for Medical Research, &c.			1,398
AGRICULTURE: Sundry items			2,505
MISCELLANEOUS DEPARTMENTS: Sundry items			5,196
CURRENCY: Sundry items			635
MINT: Sundry items			211
CIVIL WORKS: Sundry items			718
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		10,622	
Members of the Bengal Nizamut Family		942	
			11,564
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		71,268	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		435,078	
			506,346
STATIONERY AND PRINTING: Stationery, Printing, and Bookbinding for the India Office, &c.		16,427	
Less: Contribution by His Majesty's Treasury		6,300	
			10,127
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations		43,747	
Miscellaneous expenditure		55,687	
			99,434
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Payments to War Office for British Troops serving in India	1,702,000		
Discharge Gratuity and Deferred Pay of British Troops	6,234		
Furlough Allowances and Voyage Pay of British Troops serving in India	134,173		
Furlough Allowances: Indian Army: Regimental	353,637		
" " " " Supply and Transport	43,141		
" " Royal Army Service Corps	2,838		
Leave pay and gratuities of temporary Officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920	51,417		
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army	12,645		
Unemployment Insurance: Army	177,258		
Marriage Allowances and Allotments: British Troops	516,863		
" " " Indian Army	37,275		
Bounties to British Troops for extension of service	314		
Consolidated Clothing Allowances of British Troops	85,600		
Pay of Second Lieutenants on appointment	3,732		
Miscellaneous Army Charges	10,360		
Educational and Instructional Charges	32,089		
Hospitals: Furlough Allowances and miscellaneous expenditure	78,695		
Veterinary: Furlough Allowances and miscellaneous expenditure	5,864		
Arsenals: Furlough Allowances and miscellaneous expenditure	29,760		
Ordnance Factories: Separation Allowances of wives of Civilian Artificers	3,574		
Staff: Furlough Allowances and miscellaneous expenditure	50,919		
Royal Air Force: Air Ministry for Troops serving in India	95,500		
" Furlough Allowances, &c.	36,877		
" Marriage Allowances and Allotments	32,041		
Stock Account: Stores taken to India with Troops: Clothing	49,200		
" " " " Ordnance	72,623		
" Purchase of Horses, Mules and Donkeys	27,450		
Gratuities and Allowances of Surplus Officers of the Indian Army	226,858		
Indian Troop Service and Cost of Transport not charged to Troop Service	778,350		
Land Transport	1,084		
War, 1914, Terminal	8,904		
Miscellaneous	21,048		
		4,748,323	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,068,000		
Pay of Non-effective Colonels of Royal Artillery	2,190		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,902,710		
Miscellaneous Pensions, &c.	223,886		
Gratuities to Surplus Cavalry Officers	12,500		
Indian Military Service Family Pensions	195,502		
		3,404,788	
MARINE EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,039		
Royal Indian Marine Furlough Pay	22,317		
Sundry items	17,012		
		139,368	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	48,495		
Indian Navy Retired Pay	764		
		49,259	
MILITARY WORKS:			
Furlough Pay of Royal Engineer personnel		11,784	
			8,353,522
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			24,239,699

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	1,439,307

RAILWAY CAPITAL ACCOUNT NOT CHARGED TO REVENUE.

CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:			
Replacement and issue of Debentures			178,500

DEBT.

PERMANENT DEBT INCURRED:		£	
India 5½ per Cent. Stock		14,550,895	
India 4½ per Cent. Stock		17,000,000	
			31,550,895
UNFUNDED DEBT:			
Subscriptions to the Indian Military Widows' and Orphans' Fund			1,917

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:				
Repayment by the Imperial Government of				
Expenditure in England in connection with			£	
Indian troops serving in War Areas			68,023	
Pay of Second Lieutenants on appointment to the Indian Army			7,881	
Pay of Officers lent for duty under the Admiralty and Ministry of Munitions			2,271	
High Commissioner for Iraq			1,589	
South Persia Military Police			9,709	
Moiety of Expenditure in England in connection with				
Lighting and buoying the Persian Gulf			2,124	
Persian Gulf Radio Offices			869	
Military expenditure at Aden			8,386	
Portion of advances to the Persian Government			22,594	
Portion of Investment in Indian Railway Debentures subsequently realised			1,026,316	
Miscellaneous			10,527	
				1,169,289
GOLD STANDARD RESERVE:				
British Government Securities paid off			145,694,167	
Dividends on investments, Discount on Treasury Bills, &c.			2,195,035	
				147,889,202
PAPER CURRENCY RESERVE:				
British Treasury Bills maturing			24,197,990	
Transfer from Treasury balance			546	
				24,198,536
MISCELLANEOUS DEPOSITS:				
Burma War Fund:		£		
Interest on investments		642		
Investment Account: Securities maturing		99,358		
			100,000	
Ottoman Public Debt Deposit:				
Interest on investments		839		
Investment Account		139,161		
			140,000	
Mysore Debenture Stock Sinking Fund:				
Interest on Investments		3,702		
Investment Account		6,180		
Proceeds of Sale of India 3½ per Cent. Stock remitted from India		15,146		
			25,028	
Indian Cadets at Sandhurst			4,141	
Miscellaneous			6,661	
				275,830
				173,523,857
Carried forward				£206,694,476

of India on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	24,239,699

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:

STATE RAILWAYS WORKED BY THE STATE:

	£	£	£	£
Miscellaneous Payments				839
	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).		
STATE RAILWAYS WORKED BY COMPANIES:				
Assam-Bengal Railway	—	157,170		
Bengal-Nagpur Railway	400,000	1,324,519		
Bengal and North-Western Railway	—	102,856		
Bombay Baroda and Central India Railway	—	1,066,902		
Burma Railways	—	418,897		
East Indian Railway	—	1,411,807		
Great Indian Peninsula Railway	—	1,743,682		
Madras and Southern Mahratta Railway	—	616,467		
Rohilkhund and Kumaon Railway	—	21,109		
South Indian Railway	—	661,278		
	400,000	7,524,687	7,924,687	

CIVIL WORKS:

INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:

Miscellaneous payments		29,699	
			7,955,225

DEBT.

UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund		13,597

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:

	£	£	
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Indian Troops serving in War Areas	68,023		
Gratuities and Allowances of Surplus Officers of the Indian Army	226,558		
South Persia Military Police	6,574		
Civil Administration of Iraq	— *974*		
Pay of Second Lieutenants on appointment to the Indian Army	901		
Moiety of Expenditure in England in connection with			
Lighting and buoying the Persian Gulf	1		
Troops serving in Persia	— *10,696*		
Military Expenditure at Aden	8,386		
Investment in Indian Railway Debentures	1,115,691		
Miscellaneous	26,587		
		1,441,051	
GOLD STANDARD RESERVE:			
Investments in British Securities	146,487,281		
Appropriation for the reduction of created securities in the Paper Currency Reserve	1,400,038		
		147,887,319	
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills		24,198,536	
MISCELLANEOUS DEPOSITS:			
Burma War Fund	438		
„ „ Investment Account	99,405		
Ottoman Public Debt Deposit: Investment Account	139,274		
Mysore Debenture Stock Sinking Fund: Investment Account	25,028		
Indian Cadets at Sandhurst	4,568		
Miscellaneous	7,856		
		276,569	
			173,803,475
Carried forward			206,011,996

No. 9.—Estimated Account of the Receipts and Disbursements of the Secretary of State in Council

RECEIPTS—*continued.*

	£
Brought forward	206,694,476

REMITTANCES.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Advances in respect of		
War Expenditure in India	1,733,267	
Repayments in respect of		
Indian Force in North China	37,141	
Payments in India on A.F.O. 1706	470,693	
Additional Indian Troops lent for service at Hong Kong	6,624	
Remittances of Asiatic Artillery, &c.	14,351	
		2,262,076
Admiralty:		
Repayments in respect of		
Advances in India on account of Naval Services		305,697
Foreign Office:		
Repayments in respect of moiety of expenditure in India in connection with		
Lighting and buoying the Persian Gulf	26,097	
Persian Gulf Radio Offices	775	
Troops serving in Persia	80,000	
		106,872
Board of Trade:		
Repayments in respect of		
Turkish Lighthouses in the Red Sea		10,912
Other Imperial Government Departments:		
Repayments in respect of		
Pensions, &c., issued in India to British officers or men (Naval and Military) or their dependants	135,972	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	63,609	
Postal and Money Order Transactions	290,713	
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	2,698,207	
Opium shipped to Hong Kong, the Straits Settlements, and Siam	683,435	
Rupees remitted from India to East Africa	41,317	
Adjustments with Central Clearing Office (Enemy Debts)	22,208	
Miscellaneous	656,540	
		4,592,001
Bills of Exchange and Telegraphic Transfers on India		2,570,026
Government of India Rupee Loan, 1922		366,458
Other Remittance Transactions:		
Interest appropriated to Paper Currency Reserve for reduction of created securities	1,400,038	
Currency returned from India to countries of issue	180,363	
Miscellaneous	2,341,423	
		3,921,824
		14,135,866
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		220,830,342

BALANCE, 1ST APRIL 1922 (Home Treasury, 8,857,479*l.*; Gold Standard Reserve, 1,775*l.*)	8,859,254
	£229,689,596

INDIA OFFICE,
May 1923.

of India on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*cont.*

DISBURSEMENTS—*continued.*

	£
Brought forward	206,011,996

REMITTANCES.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Payments in England on I.A.F. 602	1,077,834	
Miscellaneous Remittances, &c., of British soldiers, &c.	19,031	
		1,096,865
Admiralty:		
Transports		627,715
Foreign Office:		
South Persia Military Police		139,047
Ministry of Health:		
National Health Insurance, India		52,500
Board of Trade:		
Little Basses Light Vessel Dues	7,103	
Balances on Indian Shipping Masters' Accounts	1,995	
		9,098
Other Imperial Government Departments:		
Disposal and Liquidation Commission: Sale proceeds of surplus stores in India	1,398,800	
German Rupees shipped from East Africa to India	268,873	
Currency Notes returned to India from East Africa	25,617	
Currency returned to India from Jeddah	18,861	
Miscellaneous	179,507	
		1,891,658
Transfer through Paper Currency Reserve (*see* Deposits *per contra*)		546
Other Remittance Transactions:		
Family Remittances and Allotments of British and Indian services	9,144	
Remittances: Indo-European Telegraph	2,546	
Effects of deceased Soldiers and others	4,023	
Remittances by British Troops for deposit in the Post Office Savings Bank	6,872	
Allotments of Pay of Civilian Artificers	17,782	
East Indian Railway Company: Share of Surplus Profits	33,909	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	27,089	
" " " Refund on account of Lucknow-Bareilly Railway	146,000	
Mission to Court of Persia: Bills and Telegraphic Transfers	30,000	
Sterling Currency shipped to India	30,230	
Miscellaneous	43,531	
		351,126
Exchange adjustments on Remittance transactions		13,473
		4,182,028
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER		9,863,999
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		220,058,023
NET DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:		
Madras	1,077	
Bombay	2,543	
Bengal	3,517	
United Provinces of Agra and Oudh	2,267	
Punjab	2,216	
Burma	2,417	
Bihar and Orissa	829	
Central Provinces and Berar	93	
Assam	1,595	
		16,554
TOTAL DISBURSEMENTS		220,074,577
BALANCE, 31ST MARCH 1923 (Home Treasury, 9,611,361*l.*; Gold Standard Reserve, 3,658*l.*)		9,615,019
		£229,689,596

SIDNEY TURNER, *Accountant-General.*

No. 9a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1922 to 31st March 1923.

	Madras.	Bombay.	Bengal.	United Provinces of Agra Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£	£	£	£	£	£	£	£	£	£
LAND REVENUE: Law charges in connection with appeals from India	25	747	462	224	—	—	1	8	—	1,467
EXCISE: Sundry items	—	5	—	—	—	—	—	—	—	5
IRRIGATION: Productive: Miscellaneous	—	—	71	—	34	—	—	—	—	105
GENERAL ADMINISTRATION: Sundry items	—	314	979	202	184	145	—	—	—	1,824
ADMINISTRATION OF JUSTICE: Sundry items	37	49	538	38	837	320	36	—	—	1,855
JAILS: Sundry items	430	—	—	—	—	—	—	—	—	430
POLICE: Sundry items	120	120	430	150	150	775	60	30	1,543	3,378
SCIENTIFIC: Sundry items	353	—	—	—	—	—	405	—	—	758
EDUCATION: Sundry items	8	1	—	934	3	69	—	4	—	1,019
MEDICAL: Sundry items	—	506	773	668	89	453	276	—	—	2,765
PUBLIC HEALTH: Sundry items	—	—	—	—	341	275	—	—	—	616
AGRICULTURE: Sundry items	—	—	—	—	103	73	—	—	—	176
INDUSTRIES: Sundry items	—	1	10	—	132	—	—	—	—	143
CIVIL WORKS: Sundry items	53	34	203	—	292	256	—	—	—	838
MISCELLANEOUS DEPARTMENTS: Sundry items	—	715	—	—	—	—	—	—	—	715
MISCELLANEOUS: Sundry items	51	51	51	51	51	51	51	51	52	460
TOTALS	1,077	2,543	3,517	2,267	2,216	2,417	829	93	1,595	16,554

No. 10.

ESTIMATED ACCOUNTS

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

HIGH COMMISSIONER FOR INDIA

(Central and Provincial),

1922-23.

No. 10.*—Estimated Account of the Receipts and Disbursements of the High

RECEIPTS.

REVENUE.

* This is an Account subject to audit and to the final adjustment of the accounts of Sub-Accountants.

COMMISSIONER FOR INDIA, from 1st April 1922 to 31st March 1923.

DISBURSEMENTS.

EXPENDITURE.

	£	£
CUSTOMS:		
Leave and Deputation Salaries, &c.	8,223	
Stores for India	198	
		8,421
TAXES ON INCOME:		
Leave and Deputation Salaries, &c.		4,003
SALT:		
Leave and Deputation Salaries, &c.	4,088	
Stores for India	1,659	
		5,747
OPIUM:		
Leave and Deputation Salaries, &c.	3,113	
Stores for India	733	
		3,846
LAND REVENUE:		
Leave and Deputation Salaries, &c.		2,687
EXCISE:		
Leave and Deputation Salaries, &c.		1,310
STAMPS:		
Stores for India		182,476
FOREST:		
Leave and Deputation Salaries, &c.	7,886	
Allowances, &c., of Probationers	34,418	
Stores for India	2,789	
		45,093
RAILWAY REVENUE ACCOUNT:		
Leave and Deputation Salaries, &c.	92,896	
Sundry items	*—112*	
		92,784
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries, &c.		1,824
POSTS AND TELEGRAPHS:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:	£	
Leave and Deputation Salaries, &c.	24,840	
Sundry items	1,231	
Stores for India	386,682	
	412,753	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Leave and Deputation Salaries, &c.	5,855	
Passages to India	530	
Stores for India	12,141	
	18,526	
		431,279
GENERAL ADMINISTRATION:		
High Commissioner's Establishments, &c.	171,499	
Leave and Deputation Salaries, &c., in respect of Indian Establishments:—		
A. Heads of Provinces	2,126	
B. Legislative Bodies	628	
C. Secretariat and Headquarters Establishments	30,206	
D. Commissioners	3,395	
E. District Administration	14,562	
	50,917	
Stores for India	501	
		222,917
AUDIT:		
Leave and Deputation Salaries, &c.		20,700
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	7,274	
Stores for India	35	
		7,309
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.		2,952
POLICE:		
Leave and Deputation Salaries, &c.	14,911	
Passages to India	69	
Stores for India	1	
		14,981
PORTS AND PILOTAGE:		
Leave and Deputation Salaries, &c.	13,617	
Passages to India	68	
Stores for India	1,860	
		15,545
ECCLESIASTICAL:		
Leave and Deputation Salaries, &c.	25,663	
Passages to India	298	
		25,961
POLITICAL:		
Leave and Deputation Salaries, &c.	49,740	
Passages to India	77	
Stores for India	3,398	
		53,215
Carried forward		1,143,050

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the H IGH

RECEIPTS—*continued.*

REVENUE—*continued.*

	£	£
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions in respect of		
India Office Provident Fund	29	
Bengal Civil Fund	72	
Bombay Civil Fund—Provident Branch	222	
Indian Civil Service Family Pensions	19,968	
Contributions towards Family Pensions of non-European members of the Indian Civil Service	151	
Wage deductions on account of Contributions to Pensions	109	
Contributions on account of Leave Pay and Pensions of Civil Officers lent to the Imperial Government	9	
		20,560
STATIONERY AND PRINTING:		
Sale of Government Publications		1,120
MISCELLANEOUS:		
Miscellaneous Receipts connected with the supply of stores to India and sundry items	9	
Surcharges in respect of Marine Insurance on Stores supplied for Posts and Telegraphs, State Railways, &c.	23,869	
Ditto on Stores supplied to Provincial Governments	10,039	
Sale of Books published in England	2,573	
		36,490
Carried forward		£58,170

COMMISSIONER FOR INDIA, from 1st April 1922 to 31st March 1923—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

		£
	Brought forward	1,143,050
SCIENTIFIC DEPARTMENTS:		
Leave and Deputation Salaries, &c.	£ 21,356	
Imperial Institute, Indian Section	1,400	
Sundry items	359	
Stores for India	33,820	
		56,935
EDUCATION:		
Leave and Deputation Salaries, &c.:	£	
A. University	1,968	
B. Secondary	194	
E. General	795	
	2,957	
Allowances, &c. to Government Scholars	648	
Passages to India	69	
		3,674
MEDICAL:		
Leave and Deputation Salaries, &c.	19,677	
Stores for India	18,115	
		37,792
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.		3,365
AGRICULTURE:		
Leave and Deputation Salaries, &c.	1,997	
Passages to India	212	
Stores for India	14	
Allowances and Fees for 5 Veterinary Scholars	1,400	
		3,623
INDUSTRIES:		
Leave and Deputation Salaries, &c.	1,353	
Sundry items	165	
Stores for India	9	
		1,527
AVIATION:		
Stores for India		110
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	4,358	
Indian Trade Commissioner in London	9,694	
Indian Trade Commissioner in East Africa	3,252	
Passages to India	172	
British Empire Exhibition, 1924	10,425	
Stores for India	1,923	
		29,824
CURRENCY:		
Leave and Deputation Salaries, &c.	3,946	
Stores for India	387,156	
		391,102
MINT:		
Leave and Deputation Salaries, &c.	3,089	
Passages to India	202	
Stores for India	1,918	
		5,209
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	8,998	
Passages to India	176	
Stores for India	2,160	
		11,334
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Home Service Pensions	1,287	
General Pensions	670,081	
Indian Civil Service Annuities	496,686	
Concession Grants in respect of past contributions to Annuities	135,131	
Passage Gratuities	101	
Bengal, Madras and Bombay Civil Funds	249,782	
Indian Civil Service Family Pensions	52,992	
		1,606,060
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	885	
Stationery, Printing, and Bookbinding for High Commissioner's Office	5,509	
Stores for India	126,000	
		132,394
MISCELLANEOUS:		
Leave and Deputation Salaries, &c.	1,248	
Supply of copies of the *Taswiri Akhbar*, and sundry items	7,833	
Miscellaneous charges connected with the supply of Stores to India	20,595	
		29,676
Carried forward		3,455,675

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*continued.*

REVENUE—*continued.*

		£
	Brought forward - - -	58,170
MILITARY SERVICES:		
ARMY:—EFFECTIVE:	£	
Proceeds of sale of Unserviceable Stores - - - - -	4,729	
ARMY:—NON-EFFECTIVE:		
Subscriptions towards Indian Military Service Family Pensions - -	5,661	
		10,390
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - -		68,560
Carried forward - -		£68,560

COMMISSIONER FOR INDIA, from 1st April 1922 to 31st March 1923—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

			£
		Brought forward	3,455,675
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Cost of Stores supplied for India charged to Military Services by credit to Bills payable:	£	£	£
Clothing	363,563		
Ordnance—Arsenals and Depôts	646,016		
Ordnance Factories	156,194		
North-West Frontier	246		
Medical	102,723		
Military Farms	5,952		
Supply and Transport	72,531		
Remount	4,182		
Mechanical Transport	317,000		
Aviation	545,093		
Manufacture of 3·7 Howitzer Equipment	10,239		
Publications and Miscellaneous	12,009		
Miscellaneous—Unallocated	5,113		
			2,240,861
Miscellaneous:			
Leave and Deputation Salaries, &c.		33,165	
Sundry items		10,424	
			43,589
			2,284,450
ARMY—NON-EFFECTIVE:			
Pensions of Army Mechanics, &c.			19,773
			2,304,223
MARINE—EFFECTIVE:			
Cost of Stores supplied	76,257		76,257
MILITARY WORKS:			
Leave and Deputation Salaries, &c.		729	
Cost of Stores supplied	139,696		
		140,425	
			2,520,905
Total Credit to Bills payable (*see under* Receipts on next page)	2,456,814		
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE			5,976,580

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS:			
Eastern Bengal Railway: Stores for India	274,608		
North-Western Railway: Stores for India	1,762,509		
Oudh and Rohilkund Railway: Stores for India	277,896		
Aden Railways: Stores for India	9,808		
Jodhpur-Hyderabad Railway: Stores for India	1,895		
Delhi (New Capital) Railway Works Scheme: Stores for India	2,588		
Khyber Railway: Stores for India	6,895		
	2,336,199		
Other Payments	6,424		
		2,342,623	
IRRIGATION WORKS: Stores for India		95	
CIVIL WORKS:			
NEW CAPITAL AT DELHI:			
Leave and Deputation Salaries, &c.	1,631		
Passages to India	481		
Stores for India	147,221		
		149,333	
			2,492,051
Carried forward			£8,468,631

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the

RECEIPTS—*continued.*

			£
Brought forward			68,560
DEBT, DEPOSITS AND ADVANCES.			
UNFUNDED DEBT:			
Subscriptions towards Indian Civil Service Provident Fund (Sterling Branch)	£ 14,272	£	
,, ,, Military Widows' and Orphans' Fund	98		
		14,370	
ADVANCES REPAYABLE:			
Stores, &c., for Iraq Administration	77,249		
Commutation of Pensions on behalf of Provincial Governments	113		
Miscellaneous	1,645		
		79,007	
BILLS PAYABLE: Liabilities in respect of stores supplied for India and charged to Military Services		2,456,814	
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the High Commissioner	443,418		
Burma War Fund	350		
Miscellaneous	345		
		444,113	
			2,994,304

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

	£	
Administrators-General and Official Trustees in India	88,511	
Indian Civil Service Provident Fund (Rupee Branch)	54	
Miscellaneous Receipts	138,959	
Passage advances to Government officers	2	
Exchange adjustment on Remittance Transactions	1	
		227,527

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND THE HIGH COMMISSIONER.

Net advance by the Secretary of State for India in Council	9,863,999
TOTAL RECEIPTS	13,154,390
BALANCE, 1ST APRIL 1922	136,128
	£ 13,290,518

Office of the High Commissioner for India,
London, S.W. 1,
May 1923.

HIGH COMMISSIONER FOR INDIA, from 1st April 1922 to 31st March 1923—*continued.*

DISBURSEMENTS—*continued.*

	£	£	£
Brought forward			8,468,631
DEBT, DEPOSITS AND ADVANCES.			
UNFUNDED DEBT: Indian Civil Service Provident Fund (Sterling Branch)	6,130		
ADVANCES REPAYABLE:			
Stores, &c., for Iraq Administration	3,878		
Commutation of Pensions on behalf of Provincial Governments	9,795		
Rebates on Passages	2,009		
Miscellaneous	1,537		
		23,349	
BILLS PAYABLE:			
Payments for Stores supplied for India in respect of Military Services		1,999,167	
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the High Commissioner	439,739		
Passages of Indian students	30		
Burma War Fund investment (350*l.* National Savings Certificate)	280		
Do. do. Miscellaneous	21		
Miscellaneous	276		
		440,346	
			2,462,862
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.			
Expenditure to be brought to charge in India in connection with—			
Stores shipped to India under War Indents (Adjustments)	*—8,624*		
Stores supplied by the War Office on direct demands from India (Adjustments)	*—1,872*		
Stores supplied for Military purposes on direct demands from Aden	101		
		—10,395	
Remittances by Administrators-General and Official Trustees in India		89,041	
Extension of Ordnance Factories in India		273	
Purchase of Ford Cars		2,037	
Indian Civil Service Provident Fund (Rupee Branch)		1,561	
Miscellaneous Payments to be brought to charge or recovered in India		61,723	
Miscellaneous Pay and Pensions chargeable to other than Indian Revenues		7,361	
Provincial and Local Funds and Indian States—Stores		21,914	
Enemy ships under the control of the D.R.I.M.		19	
Purchase of Molasses		5,669	
Purchase of Java Quinine		38,180	
Grants-in-aid to Indian Students		387	
Passage advances to Government Officers		3,484	
Payments on account of Stores which have been wholly or partially provincialised: Irrigation—Capital Expenditure		52	
			221,306
TOTAL DISBURSEMENTS on account of the CENTRAL GOVERNMENT			£11,152,799
Disbursements on account of Provincial Governments:—			
Madras		205,879	
Bombay		493,591	
Bengal		303,979	
United Provinces of Agra and Oudh		146,298	
Punjab		349,238	
Burma		257,720	
Bihar and Orissa		81,515	
Central Provinces and Berar		64,887	
Assam		27,525	
			1,930,632
TOTAL DISBURSEMENTS			£13,083,431
BALANCE, 31ST MARCH 1923			207,087
			£13,290,518

The above expenditure has been incurred under the separate control of the Central and Provincial Governments of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accounting Officer.

No. 10a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF MADRAS, from 1st April 1922 to 31st March 1923.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries	1,366	
Stores for India	244	
		1,610
EXCISE:		
Leave and Deputation Salaries	720	
Stores for India	852	
		1,572
FOREST:		
Leave and Deputation Salaries, &c.	3,312	
Sundry items	519	
Stores for India	78	
		3,909
GENERAL ADMINISTRATION:		
B. Legislative Bodies: Leave and Deputation Salaries, &c.	449	
C. Secretariat and Headquarters Establishments: Leave and Deputation Salaries, &c.	4,426	
D. Commissioners: Leave and Deputation Salaries, &c.	495	
E. District Administration: Leave and Deputation Salaries, &c.	26,744	
Sundry items	118	
Stores for India	52	
		32,284
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries, &c.		9,257
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries	400	
Stores for India	250	
		650
POLICE:		
Leave and Deputation Salaries, &c.	10,513	
Passages to India	302	
Stores for India	2,955	
		13,770
SCIENTIFIC DEPARTMENTS:		
Sundry items	222	
Stores for India	219	
		441
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	5,162	
B. Secondary: Leave and Deputation Salaries, &c.	354	
C. Primary: Leave and Deputation Salaries, &c.	204	
E. General:		
Leave and Deputation Salaries, &c.	455	
Government Scholarships	1,690	
Sundry items	85	
Stores for India	1,949	
		9,899
MEDICAL:		
Leave and Deputation Salaries, &c.	10,147	
Government Scholarships	317	
Sundry items	42	
Stores for India	6,415	
		16,921
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	921	
Passages to India	199	
Stores for India	767	
		1,887
AGRICULTURE:		
Leave and Deputation Salaries, &c.	2,320	
Stores for India	1,256	
		3,576
INDUSTRIES:		
Leave and Deputation Salaries, &c.	1,360	
Government Scholarships	1,432	
Stores for India	4,26	
,, ,, (Fisheries)	2,420	
		9,498
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	403	
Stores for India	1	
		404
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	8,114	
Stores for India	27,444	
		35,558
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	7,876	
General Pensions	9,876	
Passage Gratuities	674	
		18,426
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	488	
Stores for India	41,957	
		42,445
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	3,765	
Sundry items	7	
		3,772
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£205,879

42, Grosvenor Gardens, S.W. 1,
May 1923.

G. H. STOKER,
Chief Accounting Officer.

No. 10b.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BOMBAY, from 1st April 1922 to 31st March 1923.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries	1,675	
Stores for India	2,122	
		3,797
EXCISE:		
Leave and Deputation Salaries, &c.	1,539	
Stores for India	79	
		1,618
FOREST:		
Leave and Deputation Salaries, &c.	3,820	
Passages to India	213	
Stores for India	485	
		4,518
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Leave and Deputation Salaries, &c.	4,797	
Stores for India	467	
		5,264
INTEREST ON ORDINARY DEBT:		
Stores for India		378
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishments: Leave and Deputation Salaries	4,890	
D. Commissioners: Leave and Deputation Salaries	2,970	
E. District Administration: Leave and Deputation Salaries	19,176	
		27,036
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries		13,606
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries	2,354	
Stores for India	2,027	
		4,381
POLICE:		
Leave and Deputation Salaries, &c.	13,886	
Passages to India	242	
Stores for India	150	
		14,278
SCIENTIFIC DEPARTMENT: Sundry items		2
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	5,471	
B. Secondary: Leave and Deputation Salaries, &c.	257	
E. General: Leave and Deputation Salaries, &c.	1,964	
Government Scholars	3,234	
Sundry items	65	
		10,991
MEDICAL:		
Leave and Deputation Salaries, &c.	8,779	
Stores for India	817	
		9,596
PUBLIC HEALTH:		
Leave and Deputation Salaries	2,017	
Stores for India	1	
		2,018
AGRICULTURE:		
Leave and Deputation Salaries, &c.	4,517	
Passages to India	236	
		4,753
INDUSTRIES:		
Rebates on Passages	—9	
British Industries Fair, 1923	141	
Stores for India	1,979	
		2,111
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries		1,050
CIVIL WORKS:		
Leave and Deputation Salaries	3,375	
Passages to India	69	
Stores for India	25,384	
		28,828
FAMINE RELIEF:		
Leave and Deputation Salaries	116	
Stores for India	590	
		706
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	15,391	
General Pensions	10,204	
Passage Gratuities	605	
		26,200
STATIONERY AND PRINTING:		
Leave and Deputation Salaries	169	
Stores for India	27,944	
		28,113
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,145	
Sundry items	73	
		1,218
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		190,462

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS: Stores for India		44,041
BOMBAY DEVELOPMENT SCHEME:		
Leave and Deputation Salaries, &c.	3,381	
Passages to India	199	
Stores for India	255,508	
		259,088
TOTAL		£493,591

42, Grosvenor Gardens, S.W. 1,
May 1923.

G. H. STOKER,
Chief Accounting Officer.

No. 10c.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BENGAL, from 1st April 1922 to 31st March 1923.

	£	£
LAND REVENUE: Leave and Deputation Salaries	-	925
EXCISE: Stores for India	-	69
FOREST:		
Leave and Deputation Salaries, &c.	1,918	
Passages to India	208	
Stores for India	690	
		2,816
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Leave and Deputation Salaries	1,088	
Passages to India	171	
Stores for India	163	
		1,422
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries	77	
G. Secretariat and Headquarters Establishment: Leave and Deputation Salaries	6,853	
D. Commissioners: Leave and Deputation Salaries	704	
E. District Administration: Leave and Deputation Salaries	18,959	
Stores for India	109	
		26,702
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries, &c.	-	16,539
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries	995	
Stores for India	7,466	
		8,461
POLICE:		
Leave and Deputation Salaries, &c.	13,662	
Passages to India	304	
		13,966
PORTS AND PILOTAGE: Leave and Deputation Salaries	-	4,885
SCIENTIFIC DEPARTMENTS: Stores for India (Adjustments)	-	*— 1*
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	4,968	
B. Secondary: Leave and Deputation Salaries, &c.	1,053	
C. Primary: Leave and Deputation Salaries, &c.	209	
E. General: Leave and Deputation Salaries, &c.	3,612	
Government Scholarships	3,421	
Stores for India	2	
		13,265
MEDICAL:		
Leave and Deputation Salaries, &c.	11,892	
Stores for India	4,479	
		16,371
PUBLIC HEALTH:		
Leave and Deputation Salaries	1,312	
Stores for India	977	
		2,289
AGRICULTURE:		
Leave and Deputation Salaries, &c.	3,571	
Passages to India	57	
Stores for India	393	
		4,021
INDUSTRIES:		
Leave and Deputation Salaries	1,913	
Government Scholarships	75	
Stores for India	2,379	
		4,367
MISCELLANEOUS DEPARTMENTS: Leave and Deputation Salaries, &c.	-	734
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	4,455	
Passages to India—Refund	*— 113*	
Stores for India	3,159	
		7,501
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	3,227	
General Pensions	10,891	
Passage Gratuities	23	
		14,141
STATIONERY AND PRINTING:		
Leave and Deputation Salaries	62	
Stores for India	21,786	
		21,848
MISCELLANEOUS:		
Allowances, &c. of Selected Candidates for the Indian Civil Service	3,564	
Sundry items	5	
		3,569
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	163,890

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Dredgers	138,650	
Other stores for India	1,439	
		140,089
TOTAL	-	£303,979

42, Grosvenor Gardens, S.W. 1,
May 1923.

G. H. STOKER,
Chief Accounting Officer.

No. 10d.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from 1st April 1922 to 31st March 1923.

	£	£
EXCISE:		
Leave and Deputation Salaries, &c.	411	
Stores for India	53	
		464
FOREST:		
Leave and Deputation Salaries, &c.	6,553	
Passages to India	247	
Stores for India	165	
		6,965
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Leave and Deputation Salaries	2,386	
Passages to India	66	
Stores for India	141	
		2,593
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries	2,342	
D. Commissioners: Leave and Deputation Salaries	8,440	
E. District Administration: Leave and Deputation Salaries	26,155	
Sundry items	39	
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,966	
		38,942
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries, &c.		18,097
POLICE:		
Leave and Deputation Salaries, &c.	15,358	
Passages to India	381	
Stores for India	8,052	
		23,791
EDUCATION:		
A. University: Leave and Deputation Salaries	2,850	
B. Secondary: Leave and Deputation Salaries, &c.	291	
D. Special: Leave and Deputation Salaries, &c.	40	
E. General:		
Leave and Deputation Salaries, &c.	1,623	
Government Scholarships	1,413	
Stores for India	258	
		6,475
MEDICAL: Leave and Deputation Salaries		5,187
PUBLIC HEALTH:		
Leave and Deputation Salaries	751	
Stores for India	362	
		1,113
AGRICULTURE:		
Leave and Deputation Salaries	2,363	
Passages to India—Adjustment	*—66*	
Stores for India	3,953	
		6,250
INDUSTRIES:		
Leave and Deputation Salaries, &c.	475	
Stores for India	586	
		1,061
MISCELLANEOUS DEPARTMENTS: Leave and Deputation Salaries		742
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	8,632	
Stores for India	46	
		8,678
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	7,355	
General Pensions	11,928	
Passage Gratuities	1,152	
		20,435
STATIONERY AND PRINTING: Stores for India		542
MISCELLANEOUS: Sundry items		41
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		141,376

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS: Stores for India	4,922
TOTAL	£146,298

42, Grosvenor Gardens, S.W. 1,
May 1923.

G. H. STOKER,
Chief Accounting Officer.

No 10e.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE PUNJAB, from 1st April 1922 to 31st March 1923.

	£	£
LAND REVENUE: Leave and Deputation Salaries (Adjustment)	-	*— 164*
EXCISE:		
Leave and Deputation Salaries	409	
Stores for India	19	
		428
FOREST:		
Leave and Deputation Salaries, &c.	1,983	
Sundry items	398	
Stores for India	349	
	-	2,730
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS:		
Leave and Deputation Salaries, &c.	14,748	
Passages to India	179	
Government Scholarship	272	
Stores for India	235	
	-	15,434
INTEREST ON ORDINARY DEBT:		
Stores for India	-	351
GENERAL ADMINISTRATION:		
B. Legislative Bodies: Leave and Deputation Salaries	703	
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries	7,665	
D. Commissioners: Leave and Deputation Salaries	796	
E. District Administration: Leave and Deputation Salaries	19,808	
Sundry items	39	
Stores for India	79	
		29,090
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries	15,037	
Stores for India	8	
		15,045
JAILS AND CONVICT SETTLEMENTS:		
Stores for India	-	578
POLICE: Leave and Deputation Salaries, &c.	12,120	
Passages to India	387	
		12,507
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	2,596	
B. Secondary: Leave and Deputation Salaries, &c.	990	
D. Special: Leave and Deputation Salaries, &c.	480	
E. General: Leave and Deputation Salaries, &c.	2,181	
Government Scholarships	1,353	
Stores for India (Adjustments)	*— 1*	
		7,599
MEDICAL:		
Leave and Deputation Salaries, &c.	4,087	
Stores for India	195	
		4,282
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	-	1,791
AGRICULTURE:		
Leave and Deputation Salaries, &c.	6,299	
Passages to India	156	
Stores for India	3,817	
		10,272
INDUSTRIES:		
British Industries Fair, 1923	298	
Government Scholarships	851	
Passages to India	64	
Stores for India	8	
		1,221
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	473	
Stores for India	8	
		481
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	4,071	
Passages to India	20	
Stores for India	3,123	
		7,214
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	6,108	
General Pensions	11,015	
Passage Gratuities	598	
		17,721
STATIONERY AND PRINTING:		
Stores for India	-	3,515
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	664	
Sundry items	10	
		674
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	130,769
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.		
CONSTRUCTION OF IRRIGATION WORKS: Stores for India	-	218,469
TOTAL	-	£349,238

42, Grosvenor Gardens, S.W. 1,
May 1923.

G. H. STOKER,
Chief Accounting Officer.

No. 10f.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BURMA, from 1st April 1922 to 31st March 1923.

	£	£
LAND REVENUE: Leave and Deputation Salaries	-	488
EXCISE: Leave and Deputation Salaries	-	542
FOREST:		
Leave and Deputation Salaries	11,875	
Sundry items	1,016	
Junglewood Exhibition (payment to London Advisory Committee)	10,000	
		22,891
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Leave and Deputation Salaries	310	
Sundry items	5	
Stores for India	52,199	
		52,514
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries	625	
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries	198	
D. Commissioners: Leave and Deputation Salaries	5,646	
E. District Administration: Leave and Deputation Salaries	23,145	
Stores for India (adjustment)	—55	
		29,559
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries	-	5,567
JAILS AND CONVICT SETTLEMENTS: Stores for India	-	269
POLICE:		
Leave and Deputation Salaries, &c.	9,035	
Passages to India	234	
Stores for India	765	
		10,034
PORTS AND PILOTAGE: Stores for India	-	7,433
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	1,701	
B. Secondary: Leave and Deputation Salaries, &c.	640	
C. Primary: Leave and Deputation Salaries, &c.	52	
E. General:		
Leave and Deputation Salaries, &c.	1,525	
Government Scholarships	2,445	
Passages to India	220	
		6,583
MEDICAL:		
Leave and Deputation Salaries, &c.	12,308	
Passages to India	78	
Stores for India	912	
		13,298
AGRICULTURE:		
Leave and Deputation Salaries, &c.	596	
Passages to India	234	
Stores for India	845	
		1,675
INDUSTRIES:		
British Industries Fair, 1923	869	
British Empire Exhibition, 1924	529	
Stores for India	195	
		1,593
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	460	
Passages to India	78	
		538
CIVIL WORKS:		
Leave and Deputation Salaries	4,992	
Passages to India	935	
Stores for India	70,138	
		76,065
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	4,700	
General Pensions	16,701	
		21,401
STATIONERY AND PRINTING: Stores for India	-	4,821
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	2,355	
Sundry items	94	
		2,449
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	£257,720

42, Grosvenor Gardens, S.W. 1,
May 1923.

G. H. STOKER,
Chief Accounting Officer.

No. 10g.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from 1st April 1922 to 31st March 1923.

	£	£
LAND REVENUE :		
Leave and Deputation Salaries	1,470	
Stores for India	27	
		1,497
EXCISE :		
Leave and Deputation Salaries	66	
Stores for India	141	
		207
FOREST :		
Leave and Deputation Salaries	1,933	
Sundry items	218	
		2,151
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS :		
Leave and Deputation Salaries		420
GENERAL ADMINISTRATION :		
A. Heads of Provinces : Rebate on passage	— 9	
C. Secretariat and Headquarters Establishment : Leave and Deputation Salaries	6,076	
D. Commissioners ; Leave and Deputation Salaries	1,079	
E. District Administration : Leave and Deputation Salaries	14,658	
Sundry items	39	
Stores for India	62	
		21,905
ADMINISTRATION OF JUSTICE : Leave and Deputation Salaries		7,530
JAILS AND CONVICT SETTLEMENTS :		
Leave and Deputation Salaries	1,293	
Stores for India	2,874	
		4,167
POLICE :		
Leave and Deputation Salaries, &c.	3,393	
Passages to India	187	
		3,580
SCIENTIFIC DEPARTMENTS : Stores for India		3
EDUCATION :		
A. University : Leave and Deputation Salaries, &c.	3,367	
B. Secondary : Leave and Deputation Salaries, &c.	235	
E. General :		
Leave and Deputation Salaries, &c.	1,015	
Government Scholarships	1,126	
Passages to India	81	
		5,824
MEDICAL :		
Leave and Deputation Salaries, &c.	5,054	
Stores for India	637	
		5,691
AGRICULTURE : Leave and Deputation Salaries		530
INDUSTRIES : Leave and Deputation Salaries		2,518
CIVIL WORKS :		
Leave and Deputation Salaries, &c.	5,985	
Stores for India	6,457	
		12,442
SUPERANNUATION ALLOWANCES AND PENSIONS :		
Indian Civil Service Annuities	5,017	
General Pensions	4,800	
Passage Gratuities	100	
		9,917
STATIONERY AND PRINTING ; Stores for India		2,123
MISCELLANEOUS :		
Allowances, &c. of Selected Candidates for the Indian Civil Service	1,007	
Sundry items	3	
		1,010
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£81,515

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. STOKER,
Chief Accounting Officer.

No. 10h.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from 1st April 1922 to 31st March 1923.

	£	£
FOREST:		
Leave and Deputation Salaries, &c.	4,490	
Sundry items	14	
		4,504
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Leave and Deputation Salaries	5,363	
Stores for India	131	
		5,494
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters' Establishment: Leave and Deputation Salaries	1,665	
D. Commissioners: Leave and Deputation Salaries	1,745	
E. District Administration: Leave and Deputation Salaries	13,328	
Sundry items	40	
Stores for India	1	
		16,779
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	-	4,988
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries	879	
Stores for India (adjustments)	—2	
		877
POLICE:		
Leave and Deputation Salaries, &c.	7,001	
Passages to India	69	
Stores for India	4	
		7,074
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	2,782	
B. Secondary: Leave and Deputation Salaries, &c.	119	
E. General:		
Leave and Deputation Salaries, &c.	2,690	
Government Scholarships	1,468	
		7,059
MEDICAL:		
Leave and Deputation Salaries	-	2,253
PUBLIC HEALTH:		
Stores for India	-	2,987
AGRICULTURE:		
Leave and Deputation Salaries	-	297
CIVIL WORKS:		
Leave and Deputation Salaries	2,415	
Passages to India	42	
Stores for India	206	
		2,663
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	2,512	
General Pensions	4,573	
Passage Gratuities	274	
		7,359
STATIONERY AND PRINTING:		
Stores for India	-	1,168
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,384	
Sundry items	1	
		1,385
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£64,887

42, Grosvenor Gardens, S.W. 1,
May 1923.

G. H. STOKER,
Chief Accounting Officer.

No. 10i.—Estimated Account of the Disbursements of the High Commissioner for India on account of the Government of Assam, from 1st April 1922 to 31st March 1923.

	£	£
EXCISE:		
Stores for India	-	23
FOREST:		
Leave and Deputation Salaries	1,214	
Stores for India	4	
		1,218
CONSTRUCTION OF PROVINCIAL RAILWAYS:		
Stores for India	-	2,169
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries	591	
D. Commissioners:		
Leave and Deputation Salaries	648	
E. District Administration:		
Leave and Deputation Salaries	7,126	
Stores for India	27	
		8,392
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries	-	2,181
POLICE:		
Leave and Deputation Salaries	1,385	
Passages to India	53	
Stores for India	291	
		1,729
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	794	
E. General:		
Government Scholarships	573	
		1,367
MEDICAL:		
Leave and Deputation Salaries, &c.	-	2,989
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	-	1,063
AGRICULTURE:		
Leave and Deputation Salaries	-	635
CIVIL WORKS:		
Leave and Deputation Salaries	-	840
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	2,118	
General Pensions	2,229	
Passage Gratuities	5	
		4,352
STATIONERY AND PRINTING:		
Stores for India	-	29
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	535	
Sundry items	3	
		538
Total Expenditure chargeable against Revenue	-	£27,525

42, Grosvenor Gardens, S.W. 1,
May 1923.

G. H. Stoker,
Chief Accounting Officer.

No. 11.

STATEMENT

OF

INDIAN DEBT

AND

INDIAN RAILWAY ANNUITIES.

No. 11.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1922; the Debt and Interest created in the Year ended the 31st March 1923; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1922.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 7 per Cent. Stock	7,308,221 12 0	7	511,575 10 3
India 5½ per Cent. Stock	7,344,536 2 0	5½	403,949 9 9
India 3½ per Cent. Stock	88,974,592 14 9	3½	3,114,110 14 11
India 3 per Cent. Stock	64,836,110 7 3	3	1,945,083 6 3
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Debt, and Annual Interest thereon, on 31st March 1922	184,914,213 2 10	—	6,468,952 12 1
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1922	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1922	184,914,213 2 10	—	9,826,599 15 5
DEBT CREATED IN THE YEAR 1922–23.			
India 5½ per Cent. Stock	15,155,463 18 0	5½	833,550 10 3
India 4½ per Cent. Stock	20,000,000 0 0	4½	900,000 0 0
India 3 per Cent. Stock created on conversion of 3,200,699*l.* 18*s.* 9*d.*			
India 7 per Cent. Stock	6,465,413 13 8	3	193,962 8 3
TOTAL Debt created in the year 1922–23	41,620,877 11 8		1,927,512 18 6
£	226,535,090 14 6		11,754,112 13 11
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Outstanding on the 1st April 1917	100,000,000 0 0	5	5,000,000 0 0
Outstanding on the 1st April 1922	20,199,348 2 3	5	1,009,967 8 2

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1923; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1922–23.			
Debt bearing Interest:	£ s. d.		£ s. d.
India Stock purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
7 per Cent.	103,047 17 11	7	7,213 7 1
5½ per Cent.	307,794 3 6	5½	16,928 13 7
India 7 per Cent. Stock cancelled on conversion into 3 per Cent. Stock	3,200,699 18 9	7	224,048 19 11
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1923	3,611,542 0 2		248,191 0 7
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1923.*			
Debt bearing Interest:			
India 7 per Cent. Stock	4,004,473 15 4	7	280,313 3 3
India 5½ per Cent. Stock	22,192,205 16 6	5½	1,220,571 6 5
India 4½ per Cent. Stock	20,000,000 0 0	4½	900,000 0 0
India 3½ per Cent. Stock	88,974,592 14 9	3½	3,114,110 14 11
India 3 per Cent. Stock	71,301,524 0 11	3	2,139,045 14 6
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Debt, and Annual Interest thereon, on 31st March 1923	222,923,548 14 4	—	8,148,274 10 0
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1923	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1923	—	—	11,505,921 13 4
£	226,535,090 14 6	—	11,754,112 13 11
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1917–22	79,800,651 17 9	5	3,990,032 11 10
Outstanding on the 31st March 1922	20,199,348 2 3	5	1,009,967 8 2
	100,000,000 0 0		5,000,000 0 0
Reduction during 1922–23	491,400 9 10	5	24,570 0 6
Outstanding on the 31st March 1923	19,707,947 12 5	5	985,397 7 8
£	20,199,348 2 3	5	1,009,967 8 2

* For Analysis, *see* pages 106 and 107.

No. 11.—Account showing the Total Amount of Indian Debt raised in *England*

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1923

	Capital of Debt.		Rate per Cent	Annual Interest on Debt; and Indian Railway Annuities.
Debt, exclusive of that incurred for Railways shown under heads below:	£ s. d.	£ s. d.		£ s. d.
Bearing Interest:				
India 7 per Cent. Stock	‖—71,828 10 8	- - -	7	—5,027 19 11
India 5½ per Cent. Stock	‖—72,653 12 0	- - -	5½	3,990 7 10
India 4½ per Cent. Stock	6,500,000 0 0	- - -	4½	292,500 0 0
India 3½ per Cent. Stock	48,062,961 16 2	- - -	3½	1,682,172 3 3
India 3 per Cent. Stock	25,844,625 8 10	- - -	3	775,338 15 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
		*91,329,645 14 4	-	3,917,676 0 6
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 7 per Cent. Stock	4,295,516 8 0	- - -	7	300,686 3 0
India 5½ per Cent. Stock	22,500,000 0 0	- - -	5½	1,237,500 0 0
India 4½ per Cent. Stock	13,500,000 0 0	- - -	4½	607,500 0 0
India 3½ per Cent. Stock	26,905,285 19 11	- - -	3½	941,685 0 2
India 3 per Cent. Stock	15,520,045 8 4	- - -	3	465,601 7 3
		82,720,847 16 3	-	3,552,972 10 5
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 7 per Cent. Stock	¶—133,991 18 10	- - -	7	—9,379 8 9
India 5½ per Cent. Stock	¶—128,942 4 9	- - -	5½	—7,091 16 5
India 3½ per Cent. Stock	7,398,635 18 3	- - -	3½	258,952 5 2
India 3 per Cent. Stock	‡—608,516 9 10	- - -	3	—18,255 9 11
India 2½ per Cent. Stock	†—151,992 4 6	- - -	2½	—3,799 16 0
East Indian Railway Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
		7,810,843 0 4	-	285,029 19 1
Annuity:				
Annuity terminating in 1953	- - -	- - -	-	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	-	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,397,567 17 11
Debt bearing Interest:				
India 7 per Cent. Stock	¶—10,140 18 6	- - -	7	—709 17 4
India 5½ per Cent. Stock	¶—9,632 9 4	- - -	5½	—529 15 9
India 3½ per Cent. Stock	401,449 10 8	- - -	3½	14,050 14 8
India 3 per Cent. Stock	‡—63,352 9 1	- - -	3	—1,900 11 6
India 2½ per Cent. Stock	†—11,335 15 1	- - -	2½	—283 7 11
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
		655,653 18 8	-	24,573 14 11
Annuity:				
Annuity terminating in 1957	- - -	- - -	-	116,850 14 9
				141,424 9 8
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				
Debt bearing Interest:				
India 7 per Cent. Stock	¶—70,402 10 0	- - -	7	—4,928 3 6
India 5½ per Cent. Stock	¶—92,324 6 1	- - -	5½	—5,077 16 9
India 3½ per Cent. Stock	3,203,860 14 2	- - -	3½	112,135 2 6
India 3 per Cent. Stock	‡—508,705 14 3	- - -	3	*—15,261 3 5
India 2½ per Cent. Stock	†—99,493 15 4	- - -	2½	—2,487 6 11
		2,432,934 8 1	-	84,380 11 11
Annuity:				
Annuity terminating in 1958	- - -	- - -	-	371,361 3 7
				455,741 15 6
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 7 per Cent. Stock	**—4,678 14 8	- - -	7	—327 10 3
India 5½ per Cent. Stock	**—4,342 11 4	- - -	5½	—238 16 10
India 3½ per Cent. Stock	§—91,415 4 6	- - -	3½	—3,199 10 7
India 3 per Cent. Stock	10,303,671 1 2	- - -	3	309,110 2 8
India 2½ per Cent. Stock	430,522 14 1	- - -	2½	10,763 1 4
		10,633,757 4 9	-	316,107 6 4
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6	- - -	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	- - -	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
		4,726,168 10 2	-	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8	- - -	3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
		5,964,666 9 8	-	205,954 9 11
Annuity:				
Annuity terminating in 1948	- - -	- - -	-	1,268,516 0 7
				1,474,470 10 6
Carried forward	- - -	206,274,617 2 3		10,502,595 17 5

*Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account. *See* Account No. 9, page 77.

† The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 2½ per Cent. Stock.

‡ The Sinking Funds to redeem Debt issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

‖ The Sinking Funds to redeem India 3½, 3, or 2½ per Cent. Stock have been applied to this extent to the redemption of India 7 and 5½ per Cent. Stock.

¶ The Sinking Funds issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 7 and 5½ per Cent. Stock instead of India 3½ per Cent. Stock.

** The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 7 and 5½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt: and Indian Railway Annuities.
	£ s. d.		£ s. d.
Brought forward	- - -		206,274,517 2 3		10,502,595 17 5
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -		512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,675,290 18 2		- - -	3½	58,635 3 7
India 3 per Cent. Stock	10,881,612 11 7		- - -	3	326,448 7 7
			12,556,903 9 9	—	385,083 11 2
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	- - -		894,711 12 2	3½	31,314 18 1
Annuity:				
Annuity terminating in 1956	- - -		- - -	—	488,381 5 7
					519,696 3 8
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -		2,160,545 2 1	3	64,816 7 1
Debt incurred in respect of the Indian Midland Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	- - -		524,711 9 9	3½	18,364 18 1
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1923	£		222,923,548 14 4	—	11,505,921 13 4

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1922.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 7 per Cent. Stock	6,704,637 9 3	—
India 3½ per Cent. Stock	85,457,264 16 3	3,517,327 18 6
India 3 per Cent. Stock	64,751,232 6 6	1,200,039 12 4
India 2½ per Cent. Stock	11,410,983 2 8	129,000 19 2
£	168,324,117 14 8	4,846,368 10 0

BANK OF ENGLAND.

	£ s. d.	£ s. d.
Charge for Management for the year 1922:		
Sterling Debt:		
On 168,324,117*l.* 14*s.* 8*d.* India Stocks, at 300*l.* per million	50,497 4 8	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
„ 10,000,000*l.* India 5½ per Cent. Stock for 85 days at 300*l.* per million per annum	698 12 7	
„ 9,907,506*l.* 9*s.* India 5½ per Cent. Stock for 55 days at 300*l.* per million per annum	447 17 5	
„ 9,896,928*l.* 1*s.* 7*d.* India 5½ per Cent. Stock for 25 days at 300*l.* per million per annum	203 7 2	
„ 22,396,928*l.* 1*s.* 7*d.* India 5½ per Cent. Stock for 11 days at 300*l.* per million per annum	202 9 10	
„ 22,318,449*l.* 9*s.* 7*d.* India 5½ per Cent. Stock for 1 day at 300*l.* per million per annum	18 6 10	
„ 22,313,449*l.* 9*s.* 7*d.* India 5½ per Cent. Stock for 1 day at 300*l.* per million per annum	18 6 9	
„ 22,283,449*l.* 9*s.* 7*d.* India 5½ per Cent. Stock for 4 days at 300*l.* per million per annum	73 5 2	
„ 22,278,449*l.* 9*s.* 7*d.* India 5½ per Cent. Stock for 83 days at 300*l.* per million per annum	1,519 16 4	
Issue of 12,500,000*l.* India 5½ per Cent. Stock at 1,250*l.* per million	15,625 0 0	
„ 20,000,000*l.* India 4½ per Cent. Stock at 1,250*l.* per million	25,000 0 0	
		95,777 11 2
Rupee Debt:		
Rs. 9,30,80,145 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	147 17 10	
Conversion of Rs. 1,11,400 India 3 per Cent. Rupee Loan of 1896–97, at 500*l.* per ten million Rupees	5 11 5	
		8,153 9 3
		103,931 0 5

BANK OF IRELAND.

Charge for Management for the Year 1922:		
On 4,846,368*l.* 10*s.* India Stocks, at 360*l.* per million		1,744 13 9
	£	105,675 14 2

SIDNEY TURNER,
Accountant-General.

No. 12.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1922 and 31st March 1923 (*see* the Government of India Act, Sec. 26).

SALARIES.

Executive and Higher Clerical appointments.

Appointments to these classes, within the limits of the proposed complements, have been made on an acting basis in lieu of existing appointments, pending the placing of the Executive Reorganisation Scheme, in consultation with H.M. Treasury, on a substantive basis. Details of numbers, scales and costs, of these provisional appointments are shown in Account No. 13 of these Accounts (page 85) under the following Departments:—

Department.	Appointment or Grade.
Correspondence - - -	Chief Executive Officer, Military Department. Superintending Executive Officers. Higher Executive Officers. Executive Officers. Higher Clerical Officers.
Accountant-General's - -	Chief Accountant. Deputy Chief Accountant. Superintending Executive Officers. Higher Executive Officers. Executive Officers. Higher Clerical Officers.
Registry and Record - -	Parliamentary Clerk. Officer-in-Charge, Central Telegraph Section. Higher Clerical Officers.
India Audit Office - -	Assistant to the Auditor. Superintending Executive Officers. Higher Executive Officers. Executive Officers.

Correspondence Department.

Honorarium of £112 13*s.* 6*d.* to an Assistant Principal in consideration of extra-official work in connection with Indian Opium.

Clerk for Special Duties, Indo-European Telegraph, Public Works Department. Scale of salary to be £500—20—600, in lieu of £460—20—600.

Registry and Record Department.

Typing Branch. Appointments made under the Reorganisation Scheme within the limits of the authorised establishment in lieu of existing appointments:—

1	Chief Superintendent - - - - -	200*l.*—7*l.* 10*s.*—230*l.*
3	Superintendents - - - - -	150*l.*—7*l.* 10*s.*—180*l.*
15	Shorthand Typists - - - -	28*s.*—2*s.* 6*d.*—46*s.* per week.
24	Typists - - - - -	22*s.* to 28*s.* according to age, rising by 2*s.* to 36*s.* per week.

Central Telegraph Section. Personal allowance of Officer-in-Charge increased from £50 to £100 per annum.

No. 12.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1923–24.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ *s.* *d.*		£ *s.* *d.*	£ *s.* *d.*
Benger, Alfred	Assistant to the Auditor	—	—	—	Death	—	502 13 2
Cole, John	Messenger, First Class	—	—	—	Ditto	—	111 1 4
Tawney, Charles Henry, C.I.E.	Librarian	—	—	—	Ditto	—	100 0 0
Tompson, Thomas Daniel	Third Office Keeper	—	—	—	Ditto	—	144 11 9
Walker, Harry Bruce	Supervisor, India Store Depôt.	—	—	—	Ditto	—	231 5 0
Banks, Sidney John	Assistant Inspector of Stores, India Store Department.	65	36	247 10 0	Age	111 7 6 S. 56 16 9	—
Cross, Philip	Inspector of Stores, India Store Department.	64	29	370 0 0	Ditto	134 2 6 S. 61 14 3	—
Dalton, Joseph Crosby	Assistant Supervisor of Stamps, Stamp Branch, India Store Department.	63	38	175 12 11	Ditto	83 8 8 S. 80 8 0	—
Eccott, Walter James	Second Class Clerk, Accountant-General's Department.	62	1	85 0 0	On retirement from Inland Revenue Department.	1 0 3	—
Ellis, Arthur Stanley	Assistant Mechanical Engineer, India Store Department.	60	29	400 0 0	Age	145 0 0 S. 61 2 0	—
Gorvin, John Thomas	Engineer, India Store Department.	64	37	250 0 0	Ditto	134 17 11 S. 95 9 0	—
Kelley, William	Deputy Chief Accountant	61	44	770 0 0	Ditto	385 0 0 S. 122 7 6	—
Neatham, Albert Henry John.	Superintending Executive Officer, India Audit Office.	60	43	602 3 6	Ditto	301 1 9 S. 132 12 2	—
Payne, Walter John	Keeper of Records, Registry and Record Department.	63	34	185 0 0	Age (since dead)	78 12 6 S. 60 0 6	78 12 6 S. 60 0 6
Slade, John	Messenger, First Class, and Hall Porter.	61	32	160 19 0	Age (since dead)	64 7 7 S. 35 13 3	64 7 7 S. 35 13 3
						2,145 2 1	1,328 5 1
Augmentation of allowances awarded in previous years on account of inclusion of part Bonus in assessment						11 16 0	—
Diminution of allowances awarded in previous years under the provisions of the Pensions (Increase) Act, 1920						—	0 7 1
					TOTAL	2,156 18 1	1,328 12 2
					INCREASE	£828 5 11	
COMPENSATION ALLOWANCES.							
Lindsay, William	Senior Clerk, Store Department.	—	—	—	Death	—	440 0 0
					TOTAL	—	440 0 0
					DECREASE	£440 0 0	
COMPASSIONATE ALLOWANCES.							
Avery, Jane	Housemaid	—	—	—	Death	—	28 7 0
Coffey, John	Labourer, India Store Depôt.	—	—	—	Ditto	—	76 5 6
Customs, Mary Ann	Housemaid	—	—	—	Ditto	—	24 3 10
Foreman, Thomas	Artificer	—	—	—	Ditto	—	87 7 1
Parry, Ellen	Housemaid	—	—	—	Ditto	—	39 2 1
Diggens, W.	Foreman, India Store Depôt.	—	—	—	Payment transferred to High Commissioner for India.	—	59 10 7
Powell, A.	Sawyer, India Store Depôt.	—	—	—	Ditto	—	54 1 11
Powell, George	Engineman, India Store Depôt.	—	—	—	Death	—	54 15 0
						—	423 13 0
Diminution of allowances awarded in previous years in the spirit of the Pensions (Increase) Act, 1920						—	34 15 10
					TOTAL	—	458 8 10
					DECREASE	£458 8 10	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased, are Supplementary Superannuation allowances, based on Civil Service Bonus, awarded in accordance with Treasury Minute of the 20th March 1922. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

No. 12.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

Annual Amount of Pensions for the Year 1923–24.

	1923–24.			1922–23.			Increase.	Decrease.
	Pensions granted.	Portion commuted.	Net Amount payable.	Pensions granted.	Portion commuted.	Net Amount payable.		
	£	£	£	£	£	£	£	£
Superannuation allowances -	41,749	593	41,156	40,921	587	40,334	828	—
Compensation allowances -	2,061	10	2,051	2,501	10	2,491	—	440
Compassionate allowances -	1,771	—	1,771	2,229	—	2,229	—	458
Injury allowance - -	49	—	49	49	—	49	—	—
£	45,630	603	45,027	45,700	597	45,103	828	898

DECREASE - - £70

No. 13.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1923; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1924.

	1923-24.	1922-23.	INCREASE.	DECREASE.
INDIA OFFICE.				
	£	£	£	£
SALARIES AND ALLOWANCES	196,255	208,428	—	12,173
LAW CHARGES	200	908	—	708
POSTAGE TO INDIA	500	463	37	—
TELEGRAMS TO INDIA	12,000	16,125	—	4,125
OFFICE CONTINGENCIES	25,800	40,759	—	14,959
HEALTH AND UNEMPLOYMENT INSURANCE	300	107	193	—
STATIONERY, PRINTING, AND BOOKBINDING	12,000	16,427	—	4,427
MISCELLANEOUS (HOME ADMINISTRATION)	2,000	1,545	455	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	12,935	13,027	—	92
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£	261,990	297,789	685	36,484
NET DECREASE				£35,799
SUPERANNUATION AND RETIRED ALLOWANCES £	*45,630	*45,700	—	70

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1922.	Numbers. 1 April 1923.		1923-24.	1922-23.	INCREASE.	DECREASE.
			£	£	£	£
15	15	Secretary of State(1), Permanent Under Secretary of State, Parliamentary Under Secretary of State (1), Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	24,478	23,778	700	—
140	143	Correspondence Department	54,900	53,525	1,375	—
114	142	Accountant-General's Department	28,268	26,767	1,501	—
72	82	Registry and Record Department	12,158	11,489	669	—
20	20	Miscellaneous Officers, &c.	9,681	10,090	—	409
66	66	Office Keepers and Messengers	6,842	6,985	—	143
37	37	Housekeeper, Housemaids, and Charwomen	1,612	1,577	35	—
13	12	Artificers and Labourers employed at the India Office	2,116	2,461	—	345
108	29	Temporary Assistance and Overtime	4,200	13,429	—	9,229
		Bonus	52,000	58,327	—	6,327
585	546	£	196,255	208,428	4,280	16,453
		NET DECREASE				£12,173

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.

No. 13.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

Numbers. 1 April 1922.	Numbers. 1 April 1923.	Salaries, Wages, and Allowances.			1923-24.	1922-23.
		Secretary of State, &c.			£	£
—	—	Secretary of State (1)	—		—	—
1	1	Permanent Under Secretary of State	—		3,000	3,000
—	—	Parliamentary Under Secretary of State(1)	—		—	—
1	1	Deputy Under Secretary of State	—		2,200	2,200
1	1	Assistant Under Secretary of State and Clerk of the Council	—		1,500	1,500
1	1	Controller of Finance, or Assistant Under Secretary of State(2)	—		1,586	2,400
11	11	Members of Council (3)	1,200*l.*		16,192	14,678
15	15			£	24,478	23,778

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) The temporary post of Controller of Finance will cease with effect from the 5th May 1923. The Estimate provides, in accordance with the Administrative Reorganisation Scheme, for an Assistant Under Secretary of State at 1,500*l.* per annum thereafter.
(3) The three Indian Members receive an allowance of 600*l.* a year each.

1 April 1922.	1 April 1923.			1923-24.	1922-23.
		Correspondence Department (including Financial, Judicial and Public, Military, Political and Secret, Public Works, Industries and Overseas, and Commerce and Revenue Departments).			
9	9	Assistant Secretaries(1)	1,000*l.*—50*l.*—1,200*l.*	10,700	10,700
17	17	Principals (2) (3)	700*l.*—25*l.*—900*l.*	14,087	13,642
9	9	Assistant Principals(4)	200*l.*—20*l.*—240*l.*; 240*l.*—25*l.*—500*l.*	3,398	3,511
1	1	Administrative Officer for Non-Effective questions	—	750	750
5	5	Administrative Officers(5)	400*l.*—15*l.*—500*l.*	2,280	2,292
1	1	Chief Executive Officer(6)	—	1,000	1,000
2	2	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	1,180	1,140
5	5	Higher Executive Officers	400*l.*—15*l.*—500*l.*	2,171	2,132
8	4	Executive Officers	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	796	984
7	7	Higher Clerical Officers (men)(7)	300*l.*—15*l.*—400*l.*	2,429	2,213
1	1	Higher Clerical Officers (women)	230*l.*—10*l.*—300*l.*	240	230
54	61	Clerical Officers (men)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	6,500	5,918
9	9	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	887	909
		Secretary, Military Department, and Staff.			
1	1	Secretary(8)	6*l.* a day, *plus* allowances	2,693	2,193
1	1	Personal Assistant to the Secretary(9)	—	441	447
1	1	G.S.O. I.	2*l.* 17*s.* 9*d.* a day, *plus* allowances	1,365	1,493
1	1	G.S.O. III.	1*l.* 10*s.* 9*d.* a day, *plus* allowances	816	846
		Political Aide-de-Camp to the Secretary of State.			
1	1	Political Aide-de-Camp to the Secretary of State(10)	—	800	800
1	1	Assistant to the Political Aide-de-Camp	350*l.*—15*l.*—500*l.*	414	397
		Indo-European Telegraph, Public Works Department.			
1	1	*Director-in-Chief(11)	—	675	675
1	1	Assistant to the Director-in-Chief	—	325	325
1	1	Clerk for special duties	500*l.*—20*l.*—600*l.*	540	520
2	1	Executive Officers	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	229	255
—	1	Clerical Officers (men)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	94	68
1	1	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	90	85
140	143(12)		£	54,900	53,525

(1) The present incumbents are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum. One is lent to the Colonial Office as Assistant Under Secretary of State and one is an Acting Assistant Secretary.
(2) Three are paid on the scale of Assistant Secretaries (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*
(3) One receives 300*l.* as Private Secretary to the Secretary of State; one receives an allowance of 100*l.* as Deputy Clerk of the Council, and one receives an allowance of 50*l.* as Editor of Telegraph Codes.
(4) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; two each receive an allowance of 150*l.* as Private Secretary to Under Secretaries of State; one receives 80*l.* allowance plus 10*l.* linen allowance as Resident Clerk; and one receives 50*l.* as Reading Clerk to the Council.
(5) One receives 50*l.* for compiling a portion of the "India Office List."
(6) Present incumbent paid at his salary as Assistant Secretary, Old Establishment.
(7) One receives 80*l.* as Resident Clerk, and one receives 40*l.* as Deputy Reading Clerk to Council.
(8) Paid at unemployed rates for the period 27th February to 12th April 1922 while on Medical Leave, and paid in India while on duty there for the period 26th January to 6th April 1923.
(9) Receives pay and allowances as a G.S.O., I., *less* Military Pension of 900*l.* per annum.
(10) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.
(11) Salary of present incumbent, 1,200*l.* *less* Indian Civil Pension at the equivalent at 1*s.* 9*d.* of Rs. 6,000 a year.
(12) Total Staff, including Temporary Assistance: 1st April 1922, 165; 1st April 1923, 150.

* Not on permanent Establishment.

No. 13.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1922.	Numbers. 1 April 1923.	Salaries, Wages, and Allowances—*continued.*		1923-24.	1922-23.
		Accountant-General's Department.		£	£
1	1	Accountant-General(1)	1,000*l.* -50*l.*--1,200*l.*	1,064	1,014
1	1	Principal	700*l.*—25*l.*—900*l.*	725	700
1	1	Assistant Principal	200*l.*—20*l.*—240*l.*; 240*l.*—25*l.*—500*l.*	317	292
2	2	Administrative Officers(2)	400*l.*—15*l.*—500*l.*	1,040	1,005
1	1	Chief Accountant(3)	850*l.*—25*l.*—1,000*l.*	988	938
2	1	Deputy Chief Accountant	750*l.*—25*l.*—850*l.*	775	1,203
3	4	Superintending Executive Officers(4)	550*l.*—20*l.*—700*l.*	2,335	2,103
12	11	Higher Executive Officers	400*l.*—15*l.*—500*l.*	4,783	4,717
13	14	Executive Officers	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	3,103	2,775
7	9	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*	3,063	2,799
1	2	Higher Clerical Officers (women) (5)	230*l.*—10*l.*—300*l.*	489	405
57	78	Clerical Officers (men)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	7,997	7,144
11	15	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	1,309	1,212
1	1	Clerk specially attached(6)	5*l.* 5*s.* a week—10 6 a week (triennially)—6*l.* 6*s.* a week.	164	329
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	136	131
114	142(7)		£	28,268	26,767

(1) The Accountant-General is also Controller of Pension Funds.
(2) One is paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(3) Present incumbent is paid on the scale of a Deputy Accountant-General (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*
(4) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(5) One receives an allowance of 1*l.* a month for special duties.
(6) Provision is made for part of the year only.
(7) Total Staff, including temporary assistance: 1st April 1922, 158; 1st April 1923, 148.

		Registry and Record Department.			
1	1	Registrar and Superintendent of Records	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550*l.*—15*l.*—700*l.*	700	700
1	1	Parliamentary Clerk (1)	400*l.*—15*l.*—500*l.*	499	484
2	2	Staff Clerks (Old Establishment)	350*l.*—15*l.*—500*l.*	1,000	985
7	10	Clerical Officers (men)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	1,065	934
3	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	200	216
1	1	Keeper of Records	150*l.*—7*l.* 10*s.*—175*l.*	159	165
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	133	139
		Central Telegraph Section.			
1	1	Officer-in-Charge(2)	400*l.*—15*l.*—500*l.*	600	600
1	2	Higher Clerical Officers(3)	300*l.*—15*l.*—400*l.*	779	640
10	9	Clerical Officers (men) (4)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	1,174	1,135
2	2	Clerical Officers (women)(4)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	228	218
1	1	*Girl Messenger	13*s.* to 26*s.* a week (inclusive) according to age.	66	50
		Typing Branch.			
1	1	Chief Superintendent	200*l.*—7*l.* 10*s.*—230*l.*	215	208
3	3	Superintendents	150*l.*—7*l.* 10*s.*—180*l.*	513	491
11	16	Shorthand Typists (5)	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	1,669	1,471
20	23	Typists (6)	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	1,881	1,785
2	2	*Hectographists(7)	15*s.* a week—2*s.*—21*s.* a week	130	126
3	3	*Girl Messengers	13*s.* to 26*s.* a week (inclusive), according to age.	147	142
72	82(8)		£	12,158	11,489

(1) Receives allowance of 50*l.* per annum for compiling a portion of the "India Office List."
(2) Receives an allowance of 100*l.* per annum while in charge of the Section.
(3) One receives an allowance of 35*l.* per annum as Deputy Head of the Section and an allowance of 50*l.* as Assistant Editor of Telegraph Codes, and the other receives a special allowance of 25*l.* per annum while employed in the Section.
(4) Each receives a special allowance of 25*l.* per annum while employed in the Section.
(5) One receives an allowance of 80*l.* per annum as Assistant to the Private Secretary to the Secretary of State; and one an allowance of 40*l.* per annum, one an allowance of 5*s.* a week, and one an allowance of 2*s.* 6*d.* a week for special duties.
(6) Two each receive 2*s.* a week extra as Examiners.
(7) Present incumbents paid on a scale of 15*s.* a week—2*s.*—25*s.* a week.
(8) Total Staff, including Temporary Assistance: 1st April 1922, 108; 1st April 1923, 95.

* Not on the permanent Establishment.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1922.	Numbers. 1 April 1923.			1923-24.	1922-23.
		SALARIES, WAGES, AND ALLOWANCES—*continued.*			
		MISCELLANEOUS OFFICERS, &c.		£	£
1	1	Government Director of Indian Railway Companies	—	1,000	1,000
1	1	*Assistant Government Director of Indian Railway Companies	—	500	500
1	1	Librarian	—	600	600
1	1	Assistant Librarian	—	400	400
1	1	Sub-Librarian	—	300	300
1	1	Clerical Officer employed in the Library	80*l.*— 5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	139	124
1	1	Clerk, Oriental Side, Library(1)	100*l.*—10*l.*—200*l.*	150	136
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(2)	800*l.*	666	800
2	2	*Members of the Medical Board (2)	One 450*l.*, one 300*l.*	552	750
—	—	*Representative of the Government of India for International, Sanitary, Health, Quarantine, &c., questions (2)	300*l.*	198	—
1	1	Clerical Assistant to the Medical Adviser	220*l.*—10*l.*—300*l.* (inclusive).	249	239
1	1	Legal Adviser and Solicitor to the Secretary of State	—	1,200	1,200
1	1	Assistant Solicitor (3)	450*l.*—25*l.*—600*l.*	683	658
1	1	Clerk, Legal Adviser and Solicitor's Department (4)	200*l.*—15*l.*—305*l.* 305*l.*—20*l.*—400*l.*	363	343
1	1	*Clerk, Legal Adviser and Solicitor's Department (Temporary Appointment)	200*l.*—10*l.*—250*l.* (inclusive).	215	205
1	1	*Inspector of Military Equipment and Clothing(5)	—	41	500
1	1	Assistant to the Inspector of Military Equipment and Clothing(6)	250*l.*—10*l.*—450*l.*	500	496
1	1	Surveyor and Clerk of the Works (7)	300*l.*—10*l.*—400*l.*	575	575
1	1	Assistant to Surveyor and Clerk of the Works(8)	180*l.*—10*l.*—300*l.*	350	264
1	1	*Information Officer(9)	900*l.*—50*l.*—1,100*l.* (inclusive).	1,000	1,000
20	20			9,681	10,090

(1) Present incumbent is paid as a Clerical Officer.

(2) From August 1923 the Medical Staff will comprise the following officers:—

	£
1 President of the Medical Board and Medical Adviser to the Secretary of State	600
1 Member of the Medical Board	450
1 Representative of the Government of India for International Sanitary, Health, Quarantine, &c., questions	300

(3) Present incumbent proceeds to 700*l.* a year.

(4) Present incumbent proceeds to 450*l.* a year.

(5) Provision made for part of the year only. Other arrangements are being made for inspections of equipment and clothing.

(6) Present incumbent paid as a Higher Executive Officer, 400*l.*—15*l.*—500*l.*

(7) Salary personal to present incumbent.

(8) Salary personal to present incumbent, who was on sick leave on half pay from 2nd September 1922 to 28th February 1923.

(9) Present incumbent paid on a scale 1,000*l.* for 3 years, then by 50*l.* to 1,100*l.* (inclusive).

* Not on the permanent Establishment.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1922.	Numbers. 1 April 1923.			1923-24.	1922-23.
		SALARIES, WAGES, AND ALLOWANCES—*continued.*			
		OFFICE KEEPERS AND MESSENGERS.		£	£
1	1	Head Office Keeper	200*l.*—5*l.*—250*l.* With apartments.	221	250
1	1	Second Office Keeper(1)	150*l.*—5*l.*—175*l.* Without apartments.	180	180
1	1	Third Office Keeper	140*l.* and 26*l.* in lieu of apartments.	166	166
22	20	Messengers, First Class, Old Class (with uniform) (2)	105*l.* –2*l.* 10*s.*—120*l.*	2,580	2,717
16	19	Messengers, New Class (with uniform)(3)	90*l.*—5*l.*—130*l.*	1,992	1,861
25	24	*Unestablished Messengers (with uniform)	1*l.* 7*s.*—1*s.*—1*l.* 12*s.* a week	1,703	1,811
66	66		£	6,842	6,985

(1) Present incumbent is paid at a salary of 180*l.*, without apartments.
(2) In addition to their salaries, certain Messengers receive the following allowances:—Three 30*l.* each, for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 15*l.*, for attendance on the Deputy Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 15*l.*, for mail work; one 15*l.* as Hall Porter; one 5*l.*, for assisting the Keeper of Military Records, Registry and Record Department; and one 5*l*, for assisting the Keeper of Records, Accountant-General's Department.
(3) One receives 5*l.* for assisting the Keeper of Records, Registry and Record Department.

		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.			
1	1	Housekeeper	—	120	120
30	30	*Housemaids(1)	16*s.* a week	1,250	1,240
6	6	*Charwomen	15*s.* 6*d.* a week	242	217
37	37		£	1,612	1,577
13	12	*ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At wages varying from 2*l.* 13*s.* 3*d.* to 5*l.* 4*s.* 10*d.* a week inclusive	2,116	2,461
108	29	TEMPORARY ASSISTANCE, OVERTIME	—	4,200	13,429
—	—	BONUS	—	52,000	58,327

(1) One receives an allowance of 2*l.*

* Not on the Permanent Establishment.

CONTINGENCIES OF THE INDIA OFFICE.	1923–24.	1922–23.	INCREASE.	DECREASE.
	£	£	£	£
Rent	400	213	187	—
Rates and Taxes	4,400	4,983	—	583
Repairs, Furniture, and Fittings	8,500	8,733	—	233
Coal and Firewood	1,200	918	282	—
Gas and Electric Lighting; and House Articles	1,800	1,902	—	102
Postage (excluding Postage to India)	1,300	1,023	277	—
Inland Telegrams	200	203	—	3
Travelling Expenses	200	141	59	—
Newspapers, Books, Parliamentary Papers, &c.	1,400	1,139	261	—
Advertisements	1,200	15,640	—	14,440*
Stamps	100	58	42	—
Postal and Money Orders	100	43	57	—
Messengers' Uniforms	500	539	—	39
Messengers' Allowances for Night Watching	300	329	—	29
Pay of Police	500	472	28	—
Miscellaneous	3,700	4,423	—	723
£	25,800	40,759	1,193	16,152
		NET DECREASE		£14,959

* Due to the transfer of the estimate for advertisement of Indian Loans to the head "Interest on Debt."

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1922.	Numbers. 1 April 1923.			1923-24.	1922-23.
				£	£
1	1	Auditor	—	1,200	1,200
1	1	Assistant to the Auditor (1)	850*l.*—25*l.*—1,000*l.*	864	814
4	4	Superintending Executive Officers (2)	550*l.*—20*l.*—700*l.*	2,389	2,317
5	5	Higher Executive Officers	400*l.*—15*l.*—500*l.*	2,140	2,070
6	6	Executive Officers	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	1,022	912
6	9	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	947	780
2	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	172	162
2	2	*Girl Messengers	13*s.* to 26*s.* a week (inclusive) according to age.	90	93
6	3	Temporary Assistance	—	500	738
	—	Bonus and overtime	—	3,611	3,941
33	33			£ 12,935	13,027

DECREASE - £92

(1) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*
(2) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
* Not on permanent Establishment.

No. 14.—ESTABLISHMENT of the High Commissioner for *India*: (A) Salaries and Wages as on the 31st March 1923; and (B) Estimate of the amount required in the Year ending 31st March 1924 to pay the other Expenses of his Offices.

(A)—*As on 31st March* 1923.

	£	£
Salaries and Allowances	86,000	
War Bonus	42,000	128,000
Wages of Labourers, &c., at the Lambeth Store Depôt	12,100	
War Bonus, &c.	7,400	19,500
Total		147,500

(B)—*Estimate of other Charges for* 1923–24.

Contingencies of the Store Department at Lambeth, viz.: Travelling allowances, Maintenance of Buildings, Fuel and Lighting, Rates, &c.	19,200
Other Office Contingencies, mainly in respect of the High Commissioner's Offices at Grosvenor Gardens, viz.: Maintenance, Fuel and Lighting, Rates, &c.	7,000
Stationery, Printing, and Bookbinding	6,000
Postage, Telegrams, and Miscellaneous charges	6,000
Total	38,200
Indian Students' Department:	
Maintenance Charges, &c., of Hostel at 21, Cromwell Road	3,520
Grants to Oxford and Cambridge Universities, and Allowances to Local Advisers	1,600
Total	5,120
Indian Trade Commissioner's Department	5,100
Grand Total	£195,920

The above sums are spent under the separate control of the Government of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accounting Officer.

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
21st May 1924.

F. W. DUKE,
Under Secretary of State for India.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
To be purchased through any Bookseller or directly from H.M. STATIONERY OFFICE
at the following addresses: Imperial House, Kingsway, London, W.C. 2, and
28 Abingdon Street, London, S.W. 1; York Street, Manchester;
1 St. Andrew's Crescent, Cardiff; or 120 George Street, Edinburgh.
1924
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BOMBAY BRANCH

OF THE

Royal Asiatic Society.

EAST INDIA (HOME ACCOUNTS).

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No. 1.—General Account of the Receipts and Disbursements in England

RECEIPTS.

	Secretary of State. Central.	High Commissioner. Central.	Total.
	£	£	£
REVENUE:			
Railway Revenue Account	167,878	—	167,878
Posts and Telegraphs	8,908	—	8,908
Interest	173,906	161	174,067
Medical	69	—	69
Currency	147,010	—	147,010
Mint	23	—	23
Superannuation Allowances and Pensions: Receipts in aid	15,930	20,559	36,489
Stationery and Printing: Sale of Government Publications	—	1,120	1,120
Miscellaneous	35,244	35,107	70,351
Military Services:			
Army—Effective	743,424	4,729	748,153
Army—Non-Effective	146,936	5,661	152,597
Marine—Effective	—	—	—
Total Receipts on account of Revenue	1,439,328	67,337	1,506,665
CAPITAL ACCOUNT NOT CHARGED TO REVENUE:			
State Railways: Issue of Debentures	178,500	—	178,500
DEBT, DEPOSITS, AND ADVANCES:			
Permanent Debt Incurred	31,550,895	—	31,550,895
Unfunded Debt	1,912	19,568	21,480
Repayment of Advances	1,178,330	79,007	1,257,337
Bills payable	—	2,475,492	2,475,492
Gold Standard Reserve	147,889,202	—	147,889,202
Paper Currency Reserve	24,198,536	—	24,198,536
Miscellaneous Deposits	277,898	444,113	722,011
REMITTANCES:			
Remittance Account between England and India:			
Receipts from the Imperial Exchequer	7,180,982	—	7,180,982
Government of India Rupee Loan, 1922	366,458	—	366,458
Other remittance transactions	1,801,992	228,887	2,030,879
Remittances for financing Home Treasury	4,766,237	—	4,766,237
Remittances by the Secretary of State to the High Commissioner for India	—	9,866,224	9,866,224
Total Receipts	220,830,270	13,180,628	234,010,898
Opening Balance, 1st April 1922	8,859,254	136,128	8,995,382
India Office, May 1924.	229,689,524	13,316,756	243,006,280

of the Government of *India*, from 1st April 1922 to 31st March 1923.

	Secretary of State.		High Commissioner.		Total.
	Central.	Provincial.	Central.	Provincial.	
EXPENDITURE:	£	£	£	£	£
Customs	240	—	8,421	—	8,661
Taxes on Income	6	—	4,003	—	4,009
Salt	—	—	5,747	—	5,747
Opium	—	—	3,846	—	3,846
Land Revenue	—	1,467	2,687	8,378	12,532
Excise	—	5	1,310	4,941	6,256
Stamps	—	—	182,476	—	182,476
Forest	6,656	—	45,175	51,639	103,470
Railway Revenue Account	10,154,275	—	92,785	—	10,247,060
Construction of Railways	—	—	—	2,169	2,169
Irrigation, Navigation, Embankment and Drainage Works	—	105	1,824	83,147	85,076
Posts and Telegraphs	*—147,429*	—	425,561	—	278,132
Interest on Debt	4,416,866	—	—	729	4,417,595
Interest on other Obligations	—	—	5,136	—	5,136
Sinking Funds	500,000	—	—	—	500,000
General Administration	285,415	1,938	225,353	231,692	744,398
Audit	11,313	—	20,522	—	31,835
Administration of Justice	—	1,855	7,309	93,012	102,176
Jails and Convict Settlements	—	430	2,952	19,383	22,765
Police	438	3,378	14,807	101,020	119,643
Ports and Pilotage	—	1,334	15,545	12,317	29,195
Ecclesiastical	678	—	25,960	—	26,638
Political	5,464	—	53,160	—	58,624
Scientific	5,149	758	56,935	221	63,063
Education	348	1,020	3,678	69,099	74,145
Medical	4,605	2,765	39,708	74,670	121,748
Public Health	1,398	616	3,365	10,161	15,540
Agriculture	2,505	176	3,623	32,007	38,311
Industries	31	143	1,527	22,334	24,035
Aviation	—	—	110	—	110
Miscellaneous Departments	5,295	715	29,836	3,949	39,795
Currency	635	—	391,199	—	391,834
Mint	211	—	5,210	—	5,421
Civil Works	687	838	11,305	182,771	195,601
Famine Relief	—	—	—	706	706
Territorial and Political Pensions	11,564	—	—	—	11,564
Superannuation Allowances and Pensions	506,940	—	1,607,814	139,966	2,254,720
Stationery and Printing	10,127	—	132,322	104,604	247.053
Miscellaneous	99,917	460	29,888	14,656	144,921
Military Services:					
Army—Effective	4,977,291	—	2,302,406	—	7,279,697
Army—Non-Effective	3,401,446	—	19,758	—	3,421,204
Marine	188,627	—	76,313	—	264,940
Military Works	11,783	—	141,106	—	152,889
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	24,462,480	18,003	6,000,682	1,263,571	31,744,736
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:					
Construction of State Railways	7,525,526	—	2,342,623	—	9,868,149
State Railways: Discharge of Debentures	400,000	—	—	—	400,000
Construction of Irrigation, Navigation, Embankment and Drainage Works	—	—	95	407,564	407,659
Initial Expenditure on New Capital at Delhi	29,699	—	149,338	—	179,037
Bombay Development Scheme	—	—	—	259,088	259,088
DEBT, DEPOSITS AND ADVANCES:					
Unfunded Debt	13,597	—	7,673	—	21,270
Advances Repayable	1,229,314	—	18,275	—	1,247,589
Bills payable	—	—	1,999,172	—	1,999,172
Gold Standard Reserve	147,887,319	—	—	—	147,887,319
Paper Currency Reserve	24,198,536	—	—	—	24,198,536
Miscellaneous Deposits	276,573	—	440,346	—	716,919
REMITTANCES:					
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to the Imperial Exchequer	3,815,501	—	—	—	3,815,501
Transfer through Paper Currency Reserve	546	—	—	—	546
Other Remittance Transactions	351,281	—	221,285	—	572,566
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	9,866,224	—	—	—	9,866,224
	220,056,596	18,003	11,179,489	1,930,223	233,184,311
	18,003	—	1,930,223	—	—
TOTAL DISBURSEMENTS	220,074,599	—	13,109,712	—	233,184,311
CLOSING BALANCE, 31ST MARCH 1923	9,614,925	—	207,044	—	9,821,969
	229,689.524	—	13,316,756	—	243,006,280

SIDNEY TURNER, *Accountant-General.*

No. 2.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL of INDIA,

RECEIPTS.

		Home Treasury.	Gold Standard Reserve.	£ s. d.
		£ s. d.	£ s. d.	
Balance on the 1st April 1922, held as follows:—				
Cash at the Bank of England and in the hands of sub-accountants		1,754,457 13 3	1,775 6 11	
British Treasury Bills		7,103,020 17 2	—	
		8,857,478 10 5	1,775 6 11	8,859,253 17 4
REVENUE.				
RAILWAYS:				
STATE RAILWAYS:	£ s. d.	£ s. d.		
East Indian Railway: Rent, to date of sale of lease, of premises occupied by the Company	53 11 3			
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock	282 13 2			
		336 4 5		
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES: Madras and Southern Mahratta Railway (Mysore Railway)		48,000 0 0		
SUBSIDIZED COMPANIES:				
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1921 to 31st March 1922		14,973 6 7		
Southern Punjab Railway: Government share of surplus profits.	£ s. d.			
Balance, 1st October 1920 to 30th September 1921	60,816 3 2			
Instalment, 1st October 1921 to 30th September 1922	43,752 15 1			
		104,568 18 3		
			119,542 4 10	
			167,878 9 3	
Carried forward		£	167,878 9 3	8,859,253 17 4

on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1922 to 31st March 1923.

DISBURSEMENTS.

EXPENDITURE.

	£	s.	d.	£	s.	d.	£	s.	d.
CUSTOMS: Miscellaneous expenditure							240	1	7
TAXES ON INCOME: Miscellaneous expenditure							5	17	10
FOREST:									
Grant to the University of Cambridge for the training of Probationers				500	0	0			
Expenditure in connection with the publication of "Silviculture of Indian Trees" and "Indian Timbers," &c.				2,116	6	11			
Balance of cost of paper-making plant supplied for Dehra Dun				4,039	4	3			
							6,655	11	2
RAILWAY REVENUE ACCOUNT:									
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 26.)	£	s.	d.						
Bombay Baroda and Central India Railway	385,083	11	0						
East Indian Railway	291,360	18	1						
Eastern Bengal Railway (including Bengal Central Railway)	40,412	16	7						
Great Indian Peninsula Railway	205,952	10	0						
Indian Midland Railway	18,364	18	0						
Madras Railway	31,314	18	0						
Madras and Southern Mahratta Railway	64,816	7	0						
Oude and Rohilkund Railway	316,322	14	2						
Scinde Punjab and Delhi Railway	88,577	16	0						
South Indian Railway	146,635	5	10						
	1,588,841	14	8						
Interest at 3·3252 per cent. on a sum of 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways; and at 5·9126 per cent. on 12,071,191*l.* taken as Capital Outlay from 1st April 1917 to 31st March 1923	2,566,526	10	0						
	4,155,368	4	8						
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:									
Investment of the sums applicable to this purpose	6,243	14	9						
£ s. d.									
In 1,839 4 6 India 7 per cent. Stock purchased and cancelled.									
„ 4,342 11 4 India 5½ per cent. Stock purchased and cancelled.									
				4,161,611	19	5			
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on page 26.)									
East Indian Railway	1,112,565	14	10						
Eastern Bengal Railway	116,827	15	8						
Great Indian Peninsula Railway	1,268,665	8	6						
Madras Railway	488,377	17	9						
Scinde Punjab and Delhi Railway	371,279	2	6						
				3,357,715	19	3			
STATE RAILWAYS—SINKING FUNDS: (*See* Details on page 27.)									
East Indian Railway	181,844	9	4						
Eastern Bengal Railway	13,678	17	7						
Scinde Punjab and Delhi Railway	111,828	3	6						
				307,351	10	5			
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:									
Great Indian Peninsula Railway				81,250	0	0			
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:									
Assam-Bengal Railway	89,604	0	0						
Bengal-Nagpur Railway	469,733	7	5						
Bombay Baroda and Central India Railway	95,000	0	0						
Burma Railways	112,500	0	0						
East Indian Railway	642,500	0	0						
Great Indian Peninsula Railway	199,750	0	0						
Madras and Southern Mahratta Railway	346,800	0	0						
Ditto (Mysore Railway)	48,000	0	0						
South Indian Railway	181,397	11	4						
				2,185,284	18	9			
MISCELLANEOUS RAILWAY EXPENDITURE:									
East Indian Railway: Rental paid to the South Behar Railway Company	30,000	0	0						
Compensation to deferred annuitants of the East Indian Railway for loss of income tax relief	29,760	4	10						
Expenditure in connection with the Indian Railway Committee	1,047	3	7						
Miscellaneous expenditure	254	3	1						
				61,061	11	6			
							10,154,275	19	4
Carried forward							£10,161,177	9	11

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				167,878	9	3	8,859,253	17	4
RECEIPTS—*continued.*									
REVENUE—*continued.*									
POSTS AND TELEGRAPHS:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Message Revenue - - - - - - -	443	9	8						
Contribution by His Majesty's Treasury towards the Maintenance of the Arabistan Line - - -	150	0	0						
Construction of the diversion of the Bunder Abbas-Kerman line - - - - - - -	8,314	12	0						
				8,908	1	8			
INTEREST:									
Interest realised from investment of Cash Balance - -	153,151	7	7						
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - -	20,309	7	4						
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, &c. -	445	4	9						
				173,905	19	8			

Details of charge of 7,060,193*l.* 17*s.* 3*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest on Loans contracted in England under various Acts:—						
India 7 per cent. Stock - - - - -	469,321	14	7			
India 5½ per cent. Stock - - - -	955,978	19	7			
India 3½ per cent. Stock - - - - -	3,113,824	11	8			
India 3 per cent. Stock - - - - - -	2,026,859	1	10			
India 2½ per cent. Stock - - - - -	288,478	0	10			
				6,854,462	8	6
Interest on outstanding Liabilities of Railway Companies taken over on purchase:—						
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,604	4	10			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	4	9			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - - - - -	108,056	0	0			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	2			
				205,731	8	9
				*£7,060,193	17	3

Carried forward - -	£	350,692	10	7	8,859,253	17	4

on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued*.

				£ s. d.
Brought forward				10,161,177 9 11
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
POSTS AND TELEGRAPHS:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
Miscellaneous expenditure			£ s. d. 142 3 8	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Payments in respect of Revenue:	£ s. d.	£ s. d.		
Message Revenue	45,301 0 8			
Joint Purse Agreement	—*208,035 7 8*			
Australasian Message Fund	14,388 12 5			
		—*148,345 14 7*		
Other Payments:				
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500 0 0			
Contingencies	274 15 1			
		774 15 1		
			—*147,570 19 6*	
				—*147,428 15 10*
INTEREST ON ORDINARY DEBT:				
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE. (For details *see* opposite page)		*7,060,193 17 3		
Deduct—Chargeable to	£ s. d.			
State Railways—Interest on Debt (*see* page 3)	4,155,368 4 8			
State Railways—Interest chargeable against Companies on Advances (*see* page 3)	81,250 0 0			
		4,236,618 4 8		
			2,823,575 12 7	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47)			1,009,967 8 2	
DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised:				
Investment of the sums applicable to this purpose			99,753 18 11	
£ s. d.				
In 26,460 14 2 India 7 per cent. Stock purchased and cancelled.				
„ 72,552 12 0 India 5½ per cent. Stock purchased and cancelled.				
Underwriting and Brokers' Commission on issue of India 5½ per cent. Stock			185,057 7 6	
Do. do. do. India 4½ per cent. Stock			298,511 10 0	
				4,416,865 17 2
SINKING FUNDS:				
REDEMPTION OF LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47):				
Payment to His Majesty's Treasury in cancellation of India's liability for 491,400*l.* 9*s.* 10*d.* British Government 5 per cent. War Loan (1929–47), portion of amount taken over				500,000 0 0
GENERAL ADMINISTRATION:				
England.				
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	£ s. d. 220,285 6 1	£ s. d.		
Law Charges	908 8 6			
Bank of England and Bank of Ireland for management of debt	105,675 14 2			
Postage to India	463 7 3			
Telegrams to India and other places abroad	16,121 17 9			
National Health Insurance and Unemployment Insurance	106 14 3			
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage and telegrams other than to India and places abroad, advertisements and petty charges	40,759 2 3			
Miscellaneous expenditure	1,647 14 6			
	385,968 4 9*			
Deduct—Contribution by His Majesty's Treasury	—*101,400 0 0*			
			284,568 4 9	
India.				
Heads of Provinces (including Governor-General), &c.:				
Passage and outfit allowance of a member of the Governor-General's Executive Council	500 0 0			
Secretariat and Headquarters Establishments:				
Pay of Officers on leave from India, and miscellaneous expenditure	346 7 3			
			846 7 3	
				285,414 12 0
Carried forward			£	15,216,029 3 3

* The commission paid to the Broker to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Cash Balances, &c., amounting in 1922–23 to 13,433*l.* 11*s.* 11*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d.	£ s. d.
Brought forward - -	350,692 10 7	8,859,253 17 4
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MEDICAL:		
Pension of a Lunatic at the Coton Hill Hospital, Stafford, appropriated to her maintenance - - - - - - - -	68 12 6	
CURRENCY:		
Paper Currency Reserve: Discount on British Treasury Bills - -	147,010 4 1	
MINT:		
Proceeds of sale of Indian coins, &c., sent home for assay - - -	22 15 11	
Carried forward - - £	497,794 3 1	8,859,253 17 4

on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							15,216,029	3	3
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
AUDIT:									
England.									
Salaries of Auditor and Assistants, under the Government of India Act, s. 27	14,014	10	1						
Deduct—Contribution by His Majesty's Treasury	*—5,800*	*0*	*0*						
				8,214	10	1			
India.									
Expenditure in connection with the employment of experts to examine the commercial accounts of the Government of India				3,098	7	11			
							11,312	18	0
POLICE:									
Examination expenses in connection with appointments to the Police Service				143	18	4			
Pay of an Officer on leave from India, &c.				293	13	2			
							437	11	6
PORTS AND PILOTAGE:									
Maintenance of a witness during detention at Aden to attend a Court of Enquiry				7	15	10			
Passage on appointment to the Bengal Pilot Service (refund)				*—9*	*0*	*0*			
							—1	*4*	*2*
ECCLESIASTICAL: Miscellaneous expenditure							677	10	9
POLITICAL:									
Moiety of expenditure in connection with the South Persia Military Police (adjustment of payments in 1921–22)				*—2,102*	*0*	*2*			
Pay, &c., of Officers on leave from the Watch and Ward Trans-Frontier Forces				530	12	4			
Miscellaneous expenditure				6,985	0	0			
							5,463	12	2
SCIENTIFIC DEPARTMENTS:									
Expenses attending the preparation of "Fauna Indica"				1,444	9	11			
Contribution to the Imperial Mineral Resources Bureau				2,000	0	0			
Expenses in connection with the publication of a revised edition of "Asōka Inscriptions"				428	7	0			
Contingent expenses of the India Museum Collection at Kew				720	12	11			
Pay of an Officer on leave from India, and miscellaneous expenditure				555	8	8			
							5,148	18	6
EDUCATION:									
Secondary: Expenses in connection with the training of an Educational Officer				173	0	0			
General:									
Payment to the Board of Education for services rendered during 1922–23	200	0	0						
Miscellaneous expenditure (net refund)	*—24*	*15*	*8*						
				175	4	4			
							348	4	4
MEDICAL:									
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford				202	16	1			
Pay of Officers on leave from India				3,969	19	6			
Pay, &c. of an Officer on deputation to India, and miscellaneous expenditure				432	8	3			
							4,605	3	10
PUBLIC HEALTH:									
Contribution to the Tropical Diseases Bureau				500	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0	0			
Contribution for two years to the International Bureau of Public Health				759	3	5			
Miscellaneous expenditure				14	6	10			
							1,398	10	3
AGRICULTURE:									
Contribution to the International Institute of Agriculture at Rome				800	0	0			
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				174	13	8			
Contribution to the Imperial Bureau of Mycology				600	0	0			
Pay of an Officer on leave from India				574	6	3			
Expenses of an Officer specially employed, and miscellaneous expenditure				356	3	1			
							2,505	3	0
INDUSTRIES: Miscellaneous expenditure							30	18	8
MISCELLANEOUS DEPARTMENTS:									
Pay of Officers on leave from India				1,545	18	11			
Charges against the Literary Grant, and miscellaneous expenditure				3,748	16	6			
							5,294	15	5
CURRENCY: Fee for design of the new Rs. 10 currency note, &c.							635	5	0
MINT:									
Cost of assay of Indian coins				33	7	4			
Pay and expenses of an Officer specially employed, expenses of an Officer on appointment, &c.				177	9	7			
							210	16	11
CIVIL WORKS:									
Payment to the Engineering Standards Committee				500	0	0			
Miscellaneous expenditure				187	9	1			
							687	9	1
Carried forward						£	15,254,784	16	6

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				497,794	3	1	8,859,253	17	4
RECEIPTS—*continued.*									
REVENUE—*continued.*									
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	5,418	6	1						
Subscriptions in respect of the India Office Provident Fund -	772	0	4						
Contributions, due before 31st March 1919, towards Annuities of members of the Indian Civil Service - - -	—0	12	7						
Subscriptions in respect of the Indian Military Funds, and the Indian Navy Fund:	£	s.	d.						
Bengal Military Orphan Society - -	2,099	6	5						
Bengal Military Fund - -	2,879	10	11						
Madras Military Fund - - -	1,031	19	6						
Bombay Military Fund - -	1,032	9	9						
Indian Navy Fund - - -	34	7	0						
	7,077	13	7						
Subscriptions towards Indian Civil Service Family Pensions -	1,642	7	4						
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service - - -	1,020	19	2						
				15,930	13	11			
MISCELLANEOUS:									
Profit on the sale of Wheat - - - - -	3,978	0	4						
On account of expenditure incurred in connection with Diplomatic and Consular Services in Persia, &c. - -	29,200	0	0						
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - -	1,800	0	0						
Conscience money - - - - - -	1	0	0						
Miscellaneous Fees, sale proceeds of books of reference, &c. -	264	12	11						
				35,243	13	3			
Carried forward - -			£	548,968	10	3	8,859,253	17	4

on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued.*

					£	s.	d.
Brought forward							15,254,784 16 6
DISBURSEMENTS—*continued.*							
EXPENDITURE—*continued.*							
TERRITORIAL AND POLITICAL PENSIONS:					£ s. d.		
Members of the Family of the late Maharajah Duleep Singh					10,621 16 0		
Members of the Bengal Nizamat Family					941 10 0		
							11,563 6 0
SUPERANNUATION ALLOWANCES AND PENSIONS:							
Pensions for Distinguished and Meritorious Services					1,956 13 4		
Pensions, &c., on retirement of Officers of the following classes:—							
India Office:	£	s.	d.				
Superannuation	37,099	1	5				
Compensation (on reduction of staff)	2,138	14	0				
Compassionate and Injury	2,011	19	0				
Additional Gratuities under the Superannuation Act, 1909	4,879	3	3				
					46,128 17 8		
Judges of the High Courts in India					1,576 4 8		
Indian Civil Service					6,591 13 4		
Other Civil Services in India					2,220 6 3		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed					4,716 14 8		
Pensions payable in respect of the India Office Provident Fund					7,517 2 10		
Compassionate and Miscellaneous Pensions					883 10 5		
					71,591 3 2		
Gratuities					271 5 0		
					71,862 8 2		
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—	£	s.	d.				
Bengal Military Orphan Society	52,283	1	0				
Bengal Military Fund	129,149	11	7				
Madras Military Fund	135,527	5	3				
Bombay Military Fund	81,132	16	2				
Bengal Medical Retiring Fund	600	0	0				
Madras Medical Fund	28,170	7	0				
Indian Navy Fund	8,214	15	11				
					435,077 16 11		
							506,940 5 1
STATIONERY AND PRINTING:							
Stationery, Printing, and Bookbinding for the India Office, &c.					16,426 12 4		
Deduct—Contribution by His Majesty's Treasury					—*6,300 0 0*		
							10,126 12 4
MISCELLANEOUS:							
Expenditure in connection with appointments to the Indian Civil Service:	£	s.	d.				
Grants to Universities for the training of Probationers	2,487	10	0				
Examination expenses of Candidates, and miscellaneous expenditure	3,705	7	1				
					6,192 17 1		
Subscriptions to Charities					170 5 0		
Expenditure in connection with Committees arising out of the Report on Indian Constitutional Reforms					2 9 2		
Expenditure in connection with the Committee on Indian Students					153 0 8		
Expenditure in connection with the Indian Retrenchment Committee					585 9 1		
Contribution towards Expenses of the Secretariat of the League of Nations					43,747 8 8		
Visit to India of H.R.H. the Prince of Wales					56 17 8		
Books and Newspapers supplied to India, not invoiced as Stores					327 1 3		
Relief and repatriation of destitute Indians					2,456 10 10		
Cost of insignia of Indian Orders					2,368 11 0		
Sum placed at the disposal of the Secretary of State for India for Secret Service					8,500 0 0		
Expenditure in connection with the Imperial Cabinet Conference					1,541 3 11		
Contribution towards the School of Oriental Studies					1,250 0 0		
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland					6,076 2 6		
Expenditure in connection with the League of Nations Assembly and Committees					2,491 2 6		
Expenditure in connection with the Labour Conference at Geneva					1,374 17 8		
Expenditure in connection with the Conference on limitation of Armament, Washington					4,053 7 9		
Cost of the printing and distribution of vernacular periodicals					5,207 12 2		
Pay and expenses of Officers specially employed					3,508 12 2		
Pay and expenses of Officers on deputation to Fiji and British Guiana					3,425 12 3		
Expenditure in connection with the visit of a Representative of India to the Dominions					2,398 10 3		
Sundry items					4,029 16 10		
							99,917 8 5
Carried forward						£	15,883,332 8 4

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

				£ s. d.	£ s. d.
Brought forward				548,968 10 3	8,859,253 17 4
Receipts—continued.					
Revenue—continued.					
MILITARY SERVICES:					
Army—Effective:					
Maintenance of the Standing Army:					
Amount received from the Imperial Government in respect of—			£ s. d.		
Consolidated clothing allowances of British troops returning from India			52,700 0 0		
Capitation rate payable on account of Indian Regiments lent for service in the Colonies			22,040 5 2		
Contribution in respect of military charges for Aden			100,000 0 0		
Discharge Purchase Money			545 15 0		
National Health Insurance (final adjustments)			1 11 0		
Educational Establishments:					
Fees, &c., received in respect of the King's India Cadets at the Royal Military College, Sandhurst			1,692 17 0		
Royal Air Force: Stores brought from India with Airmen			80,000 0 0		
Stock Account:					
Stores brought from India with Troops:	£ s. d.				
Clothing and Necessaries	21,100 0 0				
Ordnance and Miscellaneous	44,631 15 2				
			65,731 15 2		
Miscellaneous:					
Amount received from the Imperial Government in respect of—					
Contribution in respect of cost of the transport of Troops			130,000 0 0		
Indian Troop Service			711 9 3		
Balance on account of terminal adjustment in respect of outstanding War Liabilities			290,000 0 0		
				743,423 12 7	
Carried forward			£	1,292,392 2 10	8,859,253 17 4

on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued.*

									£	s. d.
Brought forward - - -									15,883,332	8 4
DISBURSEMENTS—*continued.*										
EXPENDITURE—*continued.*										
MILITARY SERVICES:							£	s. d.	£	s. d.
ARMY—EFFECTIVE:										
Maintenance of the Standing Army:										
Payments to the War Office in respect of H.M.'s British Forces serving in India:				£	s.	d.				
For the year 1922–23 - -				1,663,000	0	0				
„ „ 1920–21 - -				68,000	0	0				
				1,731,000	0	0				
Less: Refund on account of overpayment for the year 1921–22 -				29,000	0	0				
							1,702,000	0 0		
Discharge Gratuity and Deferred Pay of British Troops:										
Payments to the War Office:										
For the year 1922–23 - -				82,000	0	0				
„ „ 1920–21 - -				16,683	12	9				
				98,683	12	9				
Less: Refund of overpayment for 1921–22 - - -				32,933	6	8				
				65,750	6	1				
Payments to non-commissioned Officers, &c., formerly on the Indian Unattached List - - - -				480	0	0				
							66,230	6 1		
Furlough allowances of British Regiments serving in India -							122,840	17 8		
Pay during voyage of Regiments proceeding to India - -							1,290	7 11		
Pay during voyage of Regiments returning from India -							3,266	1 7		
Furlough allowances:										
Indian Army: Regimental - - - -							354,785	7 11		
„ „ Supply and Transport - - -							43,126	18 3		
Royal Army Service Corps - - - -							3,406	13 7		
Leave pay and gratuities of temporary Officers of the Reserve of Officers or Indian Army retained beyond the 31st January 1920 - - - - - -							51,417	4 1		
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army - -							12,645	7 7		
Unemployment Insurance:				£	s.	d.				
For the year 1922–23 - - -				169,000	0	0				
„ „ 1920–21 - - -				3,266	7	10				
„ „ 1921–22 - - -				4,992	0	0				
							177,258	7 10		
Marriage allowances and allotments:										
British Troops - - - -				509,362	9	1				
Indian Army - - - -				49,288	6	2				
							558,650	15 3		
Bounties to British Troops for extension of service - -							349	16 4		
Consolidated clothing allowances of British Troops proceeding to India - - - - - - -							85,600	0 0		
Pay and allowances of Second Lieutenants on appointment -							3,591	3 7		
Miscellaneous Army charges:				£	s.	d.				
Fighting units - - - -				8,187	8	10				
Supply and Transport units - -				2,168	8	2				
							10,355	17 0		
									3,196,815	4 8
Educational and Instructional charges: miscellaneous - -							-	-	32,872	16 4
Hospitals:										
Furlough allowances: Royal Army Medical Corps - -							24,992	9 8		
„ „ : Indian Medical Service and other medical personnel -							47,611	6 10		
Pay, &c., of Lieutenants on appointment to the Indian Medical Service - - - - - -							1,477	15 11		
Miscellaneous expenditure - - - - -							4,594	1 5		
									78,675	13 10
Veterinary:										
Furlough allowances: Royal Army Veterinary Corps -							5,817	11 0		
Miscellaneous expenditure - - - - -							46	9 6		
									5,864	0 6
Arsenals:										
Furlough allowances: Royal Army Ordnance Corps -							552	10 4		
„ „ Indian Ordnance Department -							28,973	10 4		
Miscellaneous expenditure - - - - -							450	0 9		
									29,976	1 5
Staff:										
Indian Orderlies to His Majesty the King - - -							2,895	3 4		
Furlough allowances - - - - -							38,311	7 8		
Miscellaneous expenditure - - - - -							9,961	7 1		
									51,167	18 1
Carried forward - - - -								£	3,395,371	14 10	15,883,332	8 4

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.
Brought forward - - - -				1,292,392	2	10
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MILITARY SERVICES—*continued.*						
ARMY—NON-EFFECTIVE:						
Recoveries from the Imperial Government in respect of Retired Pay, &c. of Indian Troops, &c., lent to it:						
For the year 1922–23 - - - - -	100,900	0	0			
Subscriptions towards Indian Military Service Family Pensions - - - - -	46,036	3	1			
				146,936	3	1
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - -						1,439,328 5 11
Carried forward - - - -				£		10,298,582 3 3

on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued.*

			£ s. d.	£ s. d.
Brought forward			3,395,371 14 10	15,883,332 8 4
DISBURSEMENTS—*continued.*				
EXPENDITURE—*continued.*				
MILITARY SERVICES—*continued.*				
ARMY EFFECTIVE—*continued.*				
Ordnance Factories :				
Separation allowances issued to wives of Civilian Artificers			3,573 7 0	
Royal Air Force :				
Payments to the Air Ministry in respect of personnel serving in India : For the year 1922–23		£ s. d. 95,500 0 0		
Cost of Sea Transport		80,362 8 8		
Furlough allowances		38,303 5 11		
Marriage allowances and allotments		32,040 10 10		
Miscellaneous expenditure		241 5 6		
			246,447 10 11	
Stock Account :—				
Stores taken to India with Troops :	£ s. d.			
Clothing	49,200 0 0			
Ordnance	72,623 6 10			
		121,823 6 10		
Purchase of mules		27,450 6 5		
			149,273 13 3	
Special Services :				
Gratuities and Allowances of surplus Officers of the Indian Army		453,365 5 7		
Waziristan Operations : Gratuities		1,281 10 5		
			454,646 16 0	
Miscellaneous :				
Indian Troop Service		669,496 15 3		
Cost of Sea Transport not charged to Troop Service or Royal Air Force		28,511 10 10		
Land Transport charges		1,085 7 5		
War 1914 : Expenditure adjustable against terminal receipt from the War Office		9,042 17 7		
Expenditure in connection with the Army in India Committee		*—11 12 0*		
Maintenance of the graves of soldiers of the Indian Expeditionary Forces		11,504 0 0		
Contribution towards the cost of the Indian Memorial Gateway at Brighton		611 13 10		
Miscellaneous expenditure		7,737 7 2		
			727,978 0 1	
			4,977,291 2 1	
ARMY—NON-EFFECTIVE :				
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India : For the year 1922–23		1,068,000 0 0		
Pay of Non-effective Colonels of Royal Artillery		2,249 14 8		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service		1,902,624 0 5		
Gratuities to surplus Cavalry Officers of the Indian Army		12,500 0 0		
Compassionate Allowances of Officers removed from the Service, &c.		1,638 8 11		
Pensions of Non-commissioned Officers and men		2,784 6 1		
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty		135,454 14 9		
Pensions of Widows and Families of Officers, &c., of the Indian Service		81,392 12 6		
Gratuities to the Widows and Families of Officers killed in action		*—816 13 4*		
Cost of Medals		61 13 6		
		3,205,888 17 6		
Indian Military Service Family Pensions		195,557 6 8		
			3,401,446 4 2	
MARINE—EFFECTIVE :			8,378,737 6 3	
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.		100,039 7 6		
Royal Indian Marine Furlough Pay		22,316 10 1		
Balance of cost of the repair and equipment of surplus war vessels presented by the Admiralty		13,571 13 1		
Miscellaneous expenditure		3,440 16 8		
		139,368 7 4		
MARINE—NON-EFFECTIVE :	£ s. d.			
Royal Indian Marine Retired Pay	48,494 8 5			
Indian Navy Retired Pay	764 2 6			
		49,258 10 11		
			188,626 18 3	
MILITARY WORKS :				
Furlough Pay of personnel of the Royal Engineers			11,782 18 10	
				8,579,147 3 4
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			£	24,462,479 11 8

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							10,298,582	3	3
RECEIPTS—*continued.*									
CAPITAL NOT CHARGED TO REVENUE.									
RAILWAY CAPITAL ACCOUNT:									
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:									
Bengal-Nagpur Railway - - - - - - - -							178,500	0	0
DEBT.									
PERMANENT DEBT INCURRED:									
India 5½ per cent. Stock: Loan of 10,000,000*l.* created under East India Loans Act, 1910, and previous Acts, and issued in December 1921 for Railway purposes:									
Receipts in the year - - - - -	2,482,858	15	0						
Discount written off to Revenue in the year - -	48,186	18	3						
				2,531,045	13	3			
India 5½ per cent. Stock: Loan of 12,500,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in June 1922 for Railway purposes:									
Receipts in the year - - - - -	12,000,000	0	0						
Discount written off to Revenue in the year - -	19,849	14	3						
				12,019,849	14	3			
India 4½ per cent. Stock: Receipts in respect of Loan of 20,000,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in October 1922:									
For Railway construction - - - -	11,475,000	0	0						
For general purposes - - - - -	5,525,000	0	0						
				17,000,000	0	0			
				31,550,895	7	6			
UNFUNDED DEBT:									
Subscriptions to Indian Military Widows' and Orphans' Fund - - -				1,912	9	6			
							31,552,807	17	0
Carried forward - - -						£	42,029,890	0	3

on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -				24,462,479	11	8

DISBURSEMENTS—*continued.*

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

CONSTRUCTION OF STATE RAILWAYS:						
State Railways worked by the State:						
Pay and passage of Officers on appointment, &c. - - - -				838	19	4
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:	£	s.	d.			
Assam-Bengal Railway - - - -	157,169	14	0			
Bengal-Nagpur Railway - - - - -	1,324,519	9	1			
Bengal and North-Western Railway - - -	102,856	3	1			
Bombay Baroda and Central India Railway - -	1,066,902	2	7			
Burma Railways - - - - -	418,896	17	1			
East Indian Railway - - - - -	1,411,806	11	9			
Great Indian Peninsula Railway - - -	1,743,682	7	5			
Madras and Southern Mahratta Railway - - -	616,467	4	7			
*Rohilkund and Kumaon Railway - - - -	21,108	7	2			
South Indian Railway - - - - -	661,278	7	9			
	7,524,687	4	6			
Discharge of Debentures:						
Bengal-Nagpur Railway - - - -	400,000	0	0			
				7,924,687	4	6
				7,925,526	3	10
CIVIL WORKS:						
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:						
Allowances of architects and town planning experts, furniture for Government House, &c. - - - - - - - - -				29,699	0	7
						7,955,225 4 5

DEBT.

PERMANENT DEBT DISCHARGED:						
India 7 and 5½ per cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and the Discount Sinking Funds (*see* pages 7, 9, and 27) - - - -				—		
Liability for British Government 5 per cent. War Loan (1929–47): Portion cancelled by the payment to His Majesty's Treasury of £500,000 on account of the Sinking Fund (*see* page 9) - - - - -				--		
UNFUNDED DEBT:						
Indian Military Widows' and Orphans' Fund - - - - -				13,597	5	8
						13,597 5 8
Carried forward - -					£	32,431,302 1 9

* Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							42,029,890	0	3
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 28).									
REPAYMENT OF ADVANCES:									
Repayment by the War Office:									
Expenditure in England in connection with Military Expenditure in War Areas:									
In Iraq - - - - - - - -				45,245	11	2			
In Palestine - - - - - - -				8,834	2	10			
In Egypt - - - - - - -				8,375	0	6			
At Constantinople - - - - -				6,104	15	5			
Repayment by the Imperial Government of				68,559	9	11			
Expenditure in England in connection with									
Pay of Second Lieutenants on appointment to the Indian Army				7,880	13	9			
Pay of Indian Army Officers lent for duty under the Ministry of Munitions and the Admiralty - -				2,270	14	7			
South Persia Military Police - - - -				9,708	8	6			
Civil Administration of Iraq - - - -				1,589	2	4			
Moiety of Expenditure in England in connection with—									
Lighting and buoying the Persian Gulf - - -				2,123	13	1			
Persian Gulf Radio Offices - - - -				869	7	11			
Military Expenditure at Aden - - - -				25,891	17	6			
Portion of advances for the purposes of the Persian Government				22,594	7	7			
Portion of investment in Indian Railway Debentures subsequently realised - - - - -				1,026,316	5	0			
Miscellaneous - - - - -				10,526	3	8			
							1,178,330	3	10
GOLD STANDARD RESERVE:									
Cost price of—									
£127,414,000 British Treasury Bills maturing or realised -				126,199,962	19	8			
£1,000,000 Union of South Africa Bills maturing - -				987,403	11	10			
Proceeds of sale of—									
£1,000,000 2½ per cent. Consolidated Stock - - -				564,057	7	1			
£1,092,022 12*s.* Transvaal Government 3 per cent. Guaranteed Stock - - - - - - -				839,487	6	3			
£6,000,000 National War 5 per cent. Bonds (1922) - -				6,113,549	6	7			
£10,280,000 National War 5 per cent. Bonds (1923) - -				10,750,836	16	6			
Redemption Money of—									
£414,000 National War 5 per cent. Bonds (1922) maturing -				422,280	0	0			
£129,000 New South Wales 5¼ per cent. Stock (1922) -				129,000	0	0			
				146,006,577	7	11			
Dividends on investments, discount on Treasury Bills, &c. -				1,882,624	18	8			
							147,889,202	6	7
PAPER CURRENCY RESERVE:									
British Treasury Bills paid off at maturity or realised -				24,197,989	15	11			
Transfer from Home Treasury Balances (*see* Remittance Account *per contra*) - - - - - -				545	15	2			
							24,198,535	11	1
MISCELLANEOUS DEPOSITS:									
Burma War Fund:									
British Treasury Bills maturing -	99,358	2	6						
Discount on British Treasury Bills -	641	17	3						
				100,000	0	0			
Ottoman Public Debt Deposit:									
British Treasury Bills maturing -	139,160	13	4						
Discount on British Treasury Bills -	839	6	8						
				140,000	0	0			
Mysore Debenture Stock Sinking Fund:									
Proceeds of sale of £23,000 India 3½ per cent. Stock transferred from India -	15,145	14	3						
Cost price of £6,151 13*s.* National War 5 per cent. Bonds (1928) realised -	6,180	11	0						
Dividends on investments and profit on sales - - - - -	3,701	13	3						
				25,027	18	6			
Receipts in respect of Indian Cadets at Sandhurst - -				6,185	15	9			
Receipts in respect of the Currie Scholarship - - -				35	10	0			
Receipts in respect of the Norman Memorial Fund - -				16	16	0			
Recoveries in respect of amounts due to Command Paymasters in Iraq and Egypt - - - - -				2,297	0	2			
Miscellaneous - - - - - - -				4,335	5	10			
							277,898	6	3
								173,543,966	7	9
Carried forward - - - -							£	215,573,856	8	0

on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued.*

								£	s.	d.
							Brought forward	32,431,302	1	9

DISBURSEMENTS—*continued.*

DEPOSITS AND ADVANCES (for details of Balances, *see* page 28).

	£	s.	d.	£	s.	d.	£	s.	d.
ADVANCES REPAYABLE:									
Recoverable from the War Office:									
Expenditure in England in connection with Military expenditure in War Areas:									
In Iraq	45,245	11	2						
In Palestine	8,834	2	10						
In Egypt	8,375	0	6						
At Constantinople	6,104	15	5						
	68,559	9	11						
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Pay of Second Lieutenants on appointment to the Indian Army	1,056	0	7						
Pay of Indian Army Officers lent for duty under the Ministry of Munitions	*—483*	*1*	*2*						
South Persia Military Police	6,574	12	8						
Civil Administration of Iraq	2,675	2	5						
Moiety of expenditure in England in connection with Lighting and buoying the Persian Gulf		17	6						
Military expenditure at Aden	16,548	19	6						
Troops serving in Persia	*— 10,685*	*14*	*6*						
Investment in Indian Railway Debentures	1,115,691	5	0						
Expenditure on behalf of the Command Paymasters in Iraq and Egypt	12,695	1	7						
Miscellaneous	16,681	15	11						
				1,229,314	9	5			
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£									
129,530,000 British Treasury Bills	128,856,348	3	3						
2,250,000 Exchequer 5¾ per cent. Bonds (1925)	2,362,718	16	11						
567,600 14s. 2d. National War 5 per cent. Stock (1929–47)	564,057	7	1						
7,530,000 National War 5 per cent. Bonds (1923)	7,843,131	10	9						
3,606,000 National War 5 per cent. Bonds (1924)	3,803,778	13	11						
500,000 National War 5 per cent. Bonds (1925)	531,875	0	0						
725,000 National War 5 per cent. Bonds (1928)	768,299	17	6						
75,000 National War 5 per cent. Bonds (1929)	79,266	12	6						
1,700,000 Union of South Africa Bills	1,677,804	19	3						
	146,487,281	1	2						
Appropriation to the Paper Currency Reserve for the reduction of created securities in India (*see* Remittance Account *per contra*)	1,400,038	4	8						
				147,887,319	5	10			
PAPER CURRENCY RESERVE:									
Investments in British Treasury Bills				24,198,535	11	1			
MISCELLANEOUS DEPOSITS:									
Burma War Fund:	£	s.	d.						
Investment in British Treasury Bills	99,404	7	6						
Amount transferred to the High Commissioner for India for administration	350	0	0						
Sundry items	88	5	4						
				99,842	12	10			
Ottoman Public Debt Deposit:									
Investment in British Treasury Bills				139,274	0	7			
Mysore Debenture Stock Sinking Fund:									
Investments in the purchase of	£	s.	d.						
£ 971 2 1 National War 5 per cent. Bonds (1928)	1,018	16	10						
10,500 0 0 Madras and Southern Mahratta Railway 4 per cent. Debenture Stock	7,962	2	5						
16,161 17 5 India 5½ per cent. Stock	16,046	19	3						
				25,027	18	6			
Expenses of Indian Cadets at Sandhurst				4,567	10	7			
Payments in respect of the Currie Scholarship				204	11	0			
Payments in respect of the Norman Memorial Fund				16	10	0			
Payments to the War Office in respect of recoveries due to the Command Paymasters in Iraq and Egypt				1,775	4	6			
Miscellaneous				5,864	6	8			
							276,572	14	8
								173,591,742	1	0
							Carried forward £	206,023,044	2	9

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward - - -	215,573,856	8	0

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

	£	s.	d.	£	s.	d.	£	s.	d.
Receipts from Imperial Government Departments:									
War Office:									
Advances in respect of War Expenditure in India -	1,715,224	12	7						
Expenditure in India in connection with									
Indian Force in North China - - - - -	37,141	1	2						
Additional Indian Troops lent for service at Hong Kong	6,623	14	3						
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	14,218	1	10						
Enlistment of Indians for service in the Colonies -	133	2	9						
Sums due to Officers and others residing in India -	382,764	7	8						
Admiralty:									
Advances in India on account of Naval Services -	305,198	6	9						
Foreign Office:									
Advances in India to His Britannic Majesty's Consuls -	74	1	2						
Moiety of expenditure in India in connection with									
Lighting and buoying the Persian Gulf - -	26,096	17	8						
Persian Gulf Radio Offices - - -	720	9	0						
Troops lent for service in Persia - - -	80,000	0	0						
Board of Trade:									
Turkish lighthouses in the Red Sea - -	10,911	19	7						
Various Departments:									
Pensions, &c., issued in India to British Officers and men (Naval and Military) or their dependants -	135,971	9	11						
Advances in India on account of Emigration of Coolies -	50,542	10	2						
Ditto African Protectorates -	12,000	0	0						
Postal and Money Order transactions - - -	290,712	14	10						
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq - - - -	2,698,206	11	1						
Opium shipped to the Governments of Hong Kong, the Straits Settlements, and Siam - - -	683,435	9	2						
Advances to the Treasury Chest Officer, Colombo -	3,437	10	0						
Rupees remitted from India to East Africa - -	41,316	16	1						
Adjustments with the Central Clearing Office in respect of Enemy Debts - - - - -	22,208	5	11						
British Currency Notes sent from India to Egypt -	150,000	0	0						
Balance of allotment by the Army Canteens Board to Indian Troops of share of profits of Expeditionary Force Canteens - - - - - -	136,021	14	8						
Expenditure in India in connection with the Black Scheme for the extension of Indian Ordnance Factories	160,000	0	0						
Receipts by Command Paymaster in Egypt from Indian Field Post Office - - - - -	17,751	6	0						
Expenditure in India in connection with Dollar Exchange concession to Indian Regiments lent for service in the Colonies - - - - - -	16,750	0	0						
Expenditure in India in connection with the Subsidy to the Sultan of Nejd - - - - -	5,637	8	6						
Advance on account of capitalized liability for compensations and pensions payable in India in respect of lascars employed on British Merchant Ships - -	65,000	0	0						
Miscellaneous advances in India - - -	112,883	12	11						
				7,180,982	3	8			
Other Remittance transactions:									
Subscriptions to the Government of India 6 per cent. Rupee Loan, 1922 -				366,458	2	4			
Sale of Opium shipped to England - - - - -				1,306	16	0			
Sale of Burma Rice - - - - - - -				72	3	1			
Hire of Transports on account of Australia and New Zealand - -				*—5,224*	*11*	*5*			
Expenditure in India on account of Australian personnel - - -				656	18	6			
Expenditure in India on account of Australian Staff Corps Officers attached to British Units - - - - - - - - -				1,640	10	4			
Receipts on account of the Liquidators of hostile firms in India - - -				8,272	1	2			
Carried forward - - £				7,554,164	3	8	215,573,856	8	0

on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							206,023,044	2	9

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

	£	s.	d.	£	s.	d.
Payments to Imperial Government Departments:						
War Office:						
Miscellaneous Remittances from India	1,077,862	16	11			
Allotments paid in England by Regimental Paymasters on behalf of British soldiers on the Indian Establishment	*—1,490*	*18*	*1*			
Effects of deceased Officers and men of the British Army	19,055	0	3			
Admiralty:						
Admiralty transports	626,465	2	6			
Foreign Office:						
South Persia Military Police	139,425	19	2			
Ministry of Health:						
National Health Insurance: Contributions in respect of soldiers in India	52,500	0	0			
Board of Trade:						
Little Basses Light Vessel Dues	7,105	16	6			
Balances on Indian Shipping Masters' accounts	1,994	9	10			
Various Departments:						
Miscellaneous payments and receipts in India on account of African Protectorates	3,366	11	2			
Currency returned to India from Jeddah	18,861	9	5			
German rupees shipped to India from East Africa	268,872	11	6			
Currency Notes returned to India from East Africa	25,616	19	0			
Sale proceeds of surplus Imperial Government stores in India	1,398,800	0	0			
Supplies to the Ministry of Munitions (Refund of excess receipts in previous years)	15,792	2	10			
Miscellaneous transactions to be brought to charge or recovered in India	161,272	9	8			
				3,815,500	10	8
Other Remittance transactions:						
Remittances and Allotments of British and Indian Services				8,274	10	5
Allotments of pay of Civilian Artificers				17,788	19	10
Remittances:	£	s.	d.			
Indo-European Telegraph	2,545	17	0			
Effects of deceased Officers and Warrant Officers of the Indian Army	4,026	15	4			
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities	5,800	11	4			
				12,373	3	8
Expenditure to be brought to charge in India in connection with Expeditionary Forces and other War Services	453	3	8			
Purchase of mules	*—4,032*	*9*	*2*			
				—3,579	*5*	*6*
Payments on account of the Liquidators of Hostile Firms in India				781	19	1
Wheat supplied from Australia and New Zealand				2,821	4	8
Sterling currency shipped to India				30,229	19	10
Enemy ships employed under the control of the Director, Royal Indian Marine				684	10	6
East Indian Railway Company: Share of surplus profits				33,908	14	3
Rohilkund and Kumaon Railway Company:	£	s.	d.			
Interest on 4 per Cent. Debenture Stock allocated to State Works	27,089	4	10			
Refund of Capital advanced on account of the Lucknow-Bareilly Railway	146,000	0	0			
				173,089	4	10
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account				30,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c.				2,600	4	4
Carried forward			£	4,124,473	16	7	206,023,044	2	9

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.
Brought forward - -	7,554,164	3	8	215,573,856	8	0

RECEIPTS—*continued.*

REMITTANCE—*continued.*

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*

Other Remittance transactions—*continued.*						
Receipt for Currency returned from India to countries of issue - - -	179,997	17	9			
Subscriptions to the General Provident Fund - - - -	83	17	0			
Subscriptions to Miscellaneous Provident Funds - - - -	22	2	7			
Recoveries on account of Allotments paid in India - - - -	514	9	7			
Interest appropriated to the Paper Currency Reserve for reduction of created securities (*see* under "Deposits and Advances" *per contra*) - -	1,400,038	4	8			
Interest on Sterling Securities of Railway Provident Funds transferred to the Secretary of State - - - - - - - -	13,530	7	3			
Miscellaneous receipts - - - - - -	124,766	5	9			
Exchange adjustments on Remittance transactions - - - -	76,314	7	5			
Bills of Exchange and Telegraphic Transfers on India - - -	2,570,025	10	10			
Sterling purchased in India - - - - - - -	70,000	0	0			
Sterling obtained in England - - - - - -	2,126,210	10	0			
				14,115,667	16	6
			£	229,689,524	4	6

INDIA OFFICE,
15th November 1923.

I certify that the above Account has been examined under my directions, and that,

INDIA AUDIT OFFICE,
31st January 1924.

For Statement showing new or increased salaries or pensions granted in the

on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	4,124,473 16 7	206,023,044 2 9
DISBURSEMENTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
Other Remittance transactions—*continued.*		
Expenses on account of Indian Cadets at Sandhurst - - - -	3,758 10 2	
Miscellaneous payments to be brought to charge or recovered in India - -	38,549 17 6	
Transfer to Paper Currency Reserve from Home Treasury Balances (*see under* "Deposits and Advances" *per contra*) - - - - - -	545 15 2	
		4,167,327 19 5
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - -		9,866,224 0 2
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		220,056,596 2 4
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* page 29.)		
Madras - - - - - - - - -	1,077 6 11	
Bombay - - - - - - - -	3,268 7 6	
Bengal - - - - - - - -	3,575 3 1	
United Provinces of Agra and Oudh - - -	2,266 15 11	
Punjab - - - - - - - -	2,216 1 3	
Burma - - - - - - - -	3,083 2 3	
Bihar and Orissa - - - - -	829 9 0	
Central Provinces and Berar - - - - -	92 12 3	
Assam - - - - - -	1,594 10 1	
		18,003 8 3
TOTAL DISBURSEMENTS - - - - £		220,074,599 10 7

Balance on the 31st March 1923, held as follows:—

	Home Treasury. £ s. d.	Gold Standard Reserve. £ s. d.	
Cash at the Bank of England and in the hands of sub-accountants -	1,088,249 3 0	3,658 7 8	
British Treasury Bills - - - - - - - -	8,523,017 3 3	—	
	9,611,266 6 3	3,658 7 8	9,614,924 13 11
		£	229,689,524 4 6

SIDNEY TURNER,
Accountant-General.

subject to the observations contained in the annexed Report, it is, in my opinion, correct.

W. A. STURDY,
Auditor.

year 1922 23 see pages 108, 109 and 110 of the Home Accounts presented in May 1923.

APPENDIX I.

STATEMENT showing the details of the payments on page 7 under the RAILWAY REVENUE ACCOUNT in respect of (a) *State Railways—Interest on Debt*; (b) *State Railways—Annuities in purchase of Railways*; and (c) *State Railways—Sinking Funds.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway)	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 7 per Cent. Stock	—	*– 7,584 4 6*	*– 572 13 3*	—	—	—	*– 263 2 10*	*– 4,244 8 2*	—	
On India 5½ per Cent. Stock	—	*– 2,556 1 7*	*– 192 6 3*	—	—	—	*– 87 16 4*	*– 1,564 7 10*	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	—	*– 3,199 10 8†*	112,135 2 8	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*– 18,255 10 0*	13,464 4 8	97,896 10 0	—	64,816 7 0	309,110 2 8	*– 15,261 3 8*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*– 3,799 16 0*	*– 283 8 0*	—	—	—	10,763 1 4	*– 2,487 7 0*	7,623 13 0	
	385,083 11 0	236,756 13 3	26,466 11 10	116,261 8 0	31,314 18 0	64,816 7 0	316,322 14 2	88,577 16 0	127,510 6 8	1,383,110 5 11
On Railway Debenture Stock	—	64,604 4 10	13,946 4 9	108,056 0 0	—	—	—	—	19,124 19 2	205,731 8 9
£	385,083 11 0	291,360 18 1	40,412 16 7	224,317 8 0	31,314 18 0	64,816 7 0	316,322 14 2	88,577 16 0	146,635 5 10	1,588,841 14 8
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity: Interest at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	—	
Annuities: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,191 8 10	—	—	—	—	—	—	—	
„ „ 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,791 4 4	—	—	—	—	—	—	
„ „ 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	—	371,217 11 8	—	
„ „ 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,636 3 11	—	—	—	—	—	
„ „ 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	488,377 17 4	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 0	36 11 4	29 4 7	0 0 5	—	—	61 10 10	—	
£	—	1,112,565 14 10	116,827 15 8	1,268,665 8 6	488,377 17 9	—	—	371,279 2 6	—	3,357,715 19 3

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 7, 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 7, 5½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

account of the Central Government of India, from 1st April 1922 to 31st March 1923—*cont.* (App.).

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Madras and Southern Mahratta Railway	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts* 42 *&* 43 *Vict. c.* 206 *s.* 51, *and* 44 *&* 45 *Vict. c.* 53, *s.* 2 (*a*).										
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—										
In £17,976 3 10 India 7 per Cent. Stock	—	19,470 12 10	—	—	—	—	—	—	—	
„ 20,021 1 0 India 5½ per Cent. Stock	—	19,470 12 10	—	—	—	—	—	—	—	
„ 1,540 18 6 India 7 per Cent. Stock	—	—	1,669 0 7	—	—	—	—	—	—	
„ 1,857 11 11 India 5½ per Cent. Stock	—	—	1,808 5 9	—	—	—	—	—	—	
„ 28,934 17 11 India 5½ per Cent. Stock	—	—	—	—	—	—	—	28,499 4 10	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds:—										
In £33,315 10 10 India 7 per Cent. Stock	—	36,085 4 6	—	—	—	—	—	—	—	
„ 108,921 3 9 India 5½ per Cent. Stock	—	106,817 19 2	—	—	—	—	—	—	—	
„ 2,379 1 10 India 7 per Cent. Stock	—	—	2,576 17 6	—	—	—	—	—	—	
„ 7,774 17 5 India 5½ per Cent. Stock	—	—	7,624 13 9	—	—	—	—	—	—	
„ 19,536 4 3 India 7 per Cent. Stock	—	—	—	—	—	—	—	21,160 7 1	—	
„ 63,389 8 2 India 5½ per Cent. Stock	—	—	—	—	—	—	—	62,168 11 7	—	
£	—	181,844 9 4	13,678 17 7	—	—	—	—	111,828 3 6	—	307,351 10 5

£74,747 19 3 India 7 per Cent. Stock purchased and cancelled.

230,899 0 2 India 5½ per Cent. Stock purchased and cancelled.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India on account of the Central Government of India, from 1st April 1922 to 31st March 1923—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under DEPOSITS AND ADVANCES (*see* pages 20 and 21).

DEBIT BALANCES.

	Balance, 31st March 1922.	Transactions during 1922–23.		Balance, 31st March 1923.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay of Second Lieutenants on appointment	10,307 11 4	1,056 0 7	7,880 13 9	3,482 18 2
Pay of Indian Army Officers lent for duty under the Ministry of Munitions and the Admiralty	2,753 15 9	*—483 1 2*	2,270 14 7	—
South Persia Military Police	3,358 4 4	6,574 12 8	9,708 8 6	224 8 6
Lighting and Buoying the Persian Gulf	5,084 6 6	17 6	2,123 13 1	2,961 10 11
Persian Gulf Radio Offices	869 7 11	—	869 7 11	—
Military Expenditure at Aden	9,342 18 0	16,548 19 6	25,891 17 6	—
Troops serving in Persia	12,779 18 0	*—10,685 14 6*	—	2,094 3 6
Advances for the purposes of the Persian Government	2,520,955 1 8	—	22,594 7 7	2,498,360 14 1
Expenditure consequent on disturbances in Persia	17,588 4 9	—	—	17,588 4 9
Investment in Indian Railway Debentures	194,696 0 0	1,115,691 5 0	1,026,316 5 0	284,071 0 0
Expenditure on behalf of the Civil Administration of Iraq	17,539 7 11	2,675 2 5	1,589 2 4	18,625 8 0
Expenditure on behalf of Command Paymasters in Iraq and Egypt	2,737 2 9	12,695 1 7	—	15,432 4 4
Miscellaneous Advances	17,304 7 4	16,681 15 11	10,526 3 8	23,459 19 7
Burma War Fund—Investment Account	24,809 3 4	99,404 7 6	99,358 2 6	24,855 8 4
Ottoman Public Debt Deposit —Investment Account	34,725 16 8	139,274 0 7	139,160 13 4	34,839 3 11
Mysore Debenture Stock Sinking Fund—Investment Account	33,369 3 0	25,027 18 6	6,180 11 0	52,216 10 6
Indian Cadets at Sandhurst	1,287 13 11	4,567 10 7	6,185 15 9	*—330 11 3*
TOTAL £	2,909,508 3 2	1,429,028 16 8	1,360,655 16 6	2,977,881 3 4

CREDIT BALANCES.

Enemy Ships employed under the control of the India Office	3,584,646 2 10	—	—	3,584,646 2 10
Burma War Fund	28,008 9 10	435 5 4	641 17 6	28,212 2 0
Ottoman Public Debt Deposit	36,708 4 6	—	839 6 8	37,547 11 2
Mysore Debenture Stock Sinking Fund	33,369 3 0	—	18,847 7 6	52,216 10 6
Currie Scholarship for Forest Students	169 1 0	204 11 0	35 10 0	—
Norman Memorial Fund	12 14 8	16 10 0	16 16 0	13 0 8
Sums due to Command Paymasters in Iraq and Egypt	598 18 1	1,775 4 6	2,297 0 2	1,120 13 9
Miscellaneous Deposits	2,753 9 11	5,864 6 8	4,335 5 10	1,224 9 1
TOTAL £	3,686,266 3 10	8,298 17 6	27,013 3 8	3,704,980 10 0

No. 2a.—Account of the Disbursements of the Secretary of State in Council of India on account of the Provincial Governments, from 1st April 1922 to 31st March 1923.

—	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Land Revenue: Law charges in connection with appeals from India.	25 0 0	747 9 8	462 5 6	223 12 4	—	—	0 8 11	7 15 6	—	1,466 11 11
Excise: Sundry items	—	4 15 6	—	—	—	—	—	—	—	4 15 6
Irrigation: Sundry items	—	—	70 13 4	—	34 3 0	—	—	—	—	104 16 4
General Administration: Sundry items	—	370 5 10	1,036 6 11	201 19 11	183 13 1	145 4 6	—	—	—	1,937 10 3
Administration of Justice: Sundry items	37 10 0	48 12 1	537 10 0	37 10 0	837 10 0	320 2 0	36 13 6	—	—	1,855 7 7
Jails: Sundry items	429 18 10	—	—	—	—	—	—	—	—	429 18 10
Police: Sundry items	120 0 0	120 0 0	430 4 2	150 0 0	150 0 0	774 15 5	60 0 0	30 0 0	1,543 5 11	3,378 5 6
Ports and Pilotage: Sundry items	—	668 7 5	—	—	—	666 1 3	—	—	—	1,334 8 8
Scientific: Sundry items	352 17 3	—	—	—	—	—	404 15 9	—	—	757 13 0
Education: Sundry items	7 16 1	1 7 8	—	934 11 11	3 4 0	69 6 10	—	3 12 7	—	1,019 19 1
Medical: Sundry items	—	506 12 0	773 3 0	667 17 7	89 1 8	452 12 0	276 6 8	—	—	2,765 12 11
Public Health: Sundry items	—	—	—	—	340 11 6	274 19 5	—	—	—	615 10 11
Agriculture: Sundry items	—	—	—	—	102 14 5	73 5 5	—	—	—	175 19 10
Industries: Sundry items	—	0 7 4	10 6 6	—	131 18 8	—	—	—	—	142 12 6
Civil Works: Sundry items	53 0 7	34 0 2	203 9 6	—	292 0 9	255 11 3	—	—	—	838 2 3
Miscellaneous Departments: Sundry items	—	715 5 8	—	—	—	—	—	—	—	715 5 8
Miscellaneous: Sundry items	51 4 2	51 4 2	51 4 2	51 4 2	51 4 2	51 4 2	51 4 2	51 4 2	51 4 2	460 17 6
Totals	1,077 6 11	3,268 7 6	3,575 3 1	2,266 15 11	2,216 1 3	3,083 2 3	829 9 0	92 12 3	1,594 10 1	18,003 8 3

I certify that the above account has been examined under my directions; and that it is, in my opinion, correct.

India Audit Office, 31st January 1924.

W. A. Sturdy, *Auditor.*

No. 3.

REPORT of the AUDITOR upon the ACCOUNTS OF THE SECRETARY OF STATE FOR INDIA IN COUNCIL, from 1st April 1922 to 31st March 1923; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act, 1915.

GENERAL.

1. In para. 1 of my last Report I made some remarks concerning the action taken on Reports made by me on accounts submitted for examination. I drew attention to the fact that while the Report on the Accounts of the High Commissioner was reviewed by the Public Accounts Committee set up by the Legislative Assembly in India, the Report on the Account of the Secretary of State came under no independent review.

Audit Reports and Committee on Public Accounts.

At the request of the Government of India it has been arranged that the Reports on both Accounts shall be placed before the Public Accounts Committee. In order that those Reports may be considered together with the Reports of the Auditor-General on the Indian Accounts, it will be necessary in future years to submit them early in December instead of the following April. As the decision referred to above was only reached during this month this Report has been prepared under urgency.

2. In the circumstances I have endeavoured to make the Report to some extent informative as well as critical. Partly owing to lack of time and partly in order to save repetition, I have made frequent reference to paragraphs of my last Report. My comments are grouped under major headings in the order in which they appear in the accounts.

3. It may be useful if I refer to the section of the Government of India Act which relates to reports by the Auditor.

Section 27 (5) lays down that the "Auditor shall report to the Secretary of State in "Council his approval or disapproval of the accounts with such remarks and observations "in relation thereto as he thinks fit, especially noting cases (if any) in which it appears "to him that any money arising out of the revenues of India has been appropriated to "purposes other than those to which they are applicable." Section 27 (6) says that the Auditor shall "specify any defects, inaccuracies or irregularities which may appear in the "accounts, or in the authorities, vouchers or documents having relation thereto."

4. In para. 2 of my last Report I referred to the effects of the aftermath of the war on the work of the India Office. During the year under review this was, in some directions, still being felt considerably, and the number of queries raised by my Department was still far above the normal. While the chief value of audit consists in its moral and deterrent effect, it will be seen from later paragraphs that considerable amounts have been saved to Indian revenues as a result of questions raised. The total amount in the cases where replies have been received (including about 20,000*l.* referred to in my Report on the Account of the High Commissioner) again exceeds 150,000*l.*

150,000*l.* saved to Indian revenues.

5. In para. 44 of my last Report I again drew attention to two payments which, under the Government of India Act, require Parliamentary sanction, viz.:—

(i) 13,100,000*l.* credited to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and

(ii) 200,000*l.* paid in 1921 on account of the cost of exchange concession on gratuities.

Expenditure in 1919 and 1921 not yet sanctioned by Parliament.

As regards (i), sanction has not yet been obtained; the view held by the India Office is that although such sanction is necessary, the payment was provisional only. Since it was made, several claims have been raised both by the Imperial Government and the India Office, regarding which efforts are being made to effect a comprehensive settlement Unless and until such a settlement is reached, I must continue to refer to this amount as having been paid without the necessary authority having been obtained.

With reference to (ii), it is the intention of the India Office to seek sanction for this amount along with the sum of 13,100,000*l.* referred to above. The full information necessary on which to assess the final amount to be paid to the War Office has not yet been received from India.

RAILWAY REVENUE ACCOUNT.

6. Reference was made in para. 10 of my last Report to sums paid up to 31st March 1922 on account of compensation for loss of income-tax relief. A further sum of 29,760*l.* 4*s.* 10*d.* was paid in 1922–23, making a total to 31st March 1923 of 85,063*l.* 5*s.* 4*d.* These payments were borne by the Secretary of State provisionally under the supplementary contract of 1919, pending the result of an action to be brought by the East Indian Railway Company to determine whether the interest received by the deferred annuitants between 1st January 1920 and 31st December 1924,

Compensation to Deferred Annuitants of the East Indian Railway Company for loss of Income Tax relief.

while the annuities continue to remain in abeyance, is properly assessable in full to income tax, or whether such a portion as would have represented the payment of capital had the annuities been payable during this period should not be exempt from tax. It was arranged in December 1919 that the Railway Company should at their own cost and with all reasonable despatch bring the action to have the point decided. The writ was issued in March 1921, but owing to delay, apparently due to the difficulty of Counsel on both sides in arranging a date suitable to all parties concerned, the case came into Court only a few days ago. The decision was against the Railway Company. The amounts involved are therefore finally chargeable against Indian revenues.

7. The contract with the East Indian Railway Company comes to an end in December 1924, after which date the working of the railway will be transferred to India. In these circumstances, a favourable opportunity having arisen, the remainder of the lease, expiring in 1944, of the Company's London office premises has been sold on the following terms: (*a*) purchase price, 24,000*l*., to be paid on 1st January 1925; (*b*) purchasers to provide suitable office accommodation for the Company as long as required at a rental not greater than the present annual cost.

East Indian Railway. Sale of London office premises.

The premises were vacated as from 24th June 1922, and 24,000*l*. was placed on deposit with the Imperial Bank of India on 6th July 1922 by the purchasers, to be held jointly in their name and that of the Secretary of State, as security for payment of the purchase money in due course. I was furnished with a certificate that this amount was still on deposit on the 31st March 1923.

The amount charged to capital in respect of the lease in 1879, when the line was purchased by the Secretary of State, was 4,600*l*.

8. The receipt of 14,973*l*. 6*s*. 7*d*. under the sub-heading Subsidized Companies, represents the Government moiety of the surplus net earnings of the Rohilkund and Kumaon Railway Company's main line remaining after payment of interest on that part of borrowed capital and share capital allocated to it, as provided in the contract between the Secretary of State and the Company. Although the average rate of exchange (slightly under 1*s*. 4*d*. the rupee) was appreciably lower than in recent previous years, this is the highest amount received so far by the Secretary of State as his share of the profits.

Surplus profits. Rohilkund and Kumaon Railway.

The increase is due to the considerable sum credited to Revenue in respect of the sale proceeds of the Company's road service, which was disposed of during the year. The proceeds included, in addition, an item of Rs. 60,000 for "goodwill." Of this sum an instalment of Rs. 30,000 was received by the Company, but, although shown as a credit in the Indian Net Revenue account, it was not included by the Company's Home Board in the amount of surplus profits to be divided. This omission was questioned in audit, and the matter is still under consideration.

Hitherto the Secretary of State's moiety of net profits had not been paid over until the Surplus Profits account had been examined and accepted on his behalf, the Company having meanwhile the use of the money. As the sum involved was now considerable, I suggested that an advance payment should be made as soon as the approximate amount due was known, subject to adjustment when the account had been audited. It was arranged that in future an advance of 90 per cent. should be made. This amount will be received about nine months earlier than it would have been under former conditions.

Earlier payment of surplus profits.

9. The Burma Railways Company's liability for the cost of stamping transfers of the ordinary stock of the Company had, by agreement with the Inland Revenue Department, been commuted for a half-yearly payment of 750*l*., increased under the Finance Act of 1920 to 1,500*l*. The amount so paid had for many years invariably exceeded what would have been the actual cost of stamping. The question was raised in audit whether, if the gain which had previously accrued to the Company by compounding the duty had now been wiped out, it would not be desirable to approach the Inland Revenue authorities with a view to terminating the arrangement. Investigation showed that during the seven and a half years to January 1923 the excess payments amounted to 9,500*l*., and that over the whole period during which a composition had been paid there was a net loss of 700*l*. As the Company anticipated that the number of transfers would tend still further to decrease, steps were taken to secure the cancellation of the agreement with the Inland Revenue, and it was terminated as from 1st August 1923.

Saving on transfer duties.

POSTS AND TELEGRAPHS.

10. No settlement has yet been reached of the question referred to in para. 9 of my last Report regarding the contribution payable by India to the General Post Office towards the cost of the Eastern Mail Service. Revised proposals have recently been made to the Imperial Government, under which a considerably reduced amount would be paid by India with effect from 1st April 1923, subject to arrears for past years being waived. The reply to these proposals has not yet been received.

Eastern Mail Subsidy.

11. In para. 14 of my last Report I referred to an amount of 1,342*l.* 12*s.* 2*d.* due from the Turkish Government on account of traffic balance (for 1914) message revenue, Indo-European Telegraph Department. I am informed that as peace relations with Turkey have been resumed steps are now being taken to press this claim by the usual diplomatic means.

Amount due from Turkey.

General Administration.

12. The amount received in respect of the grant in aid from the Imperial Government in 1922–23 was 113,500*l.*, shown in the account in reduction of payments under the following heads :—

Contribution of His Majesty's Treasury in respect of Administrative Expenses of the India Office.

	£
General Administration - - - -	101,400
Audit - - - - -	5,800
Stationery and Printing - - - -	6,300

The total grant in aid for the year was 153,500*l.*, the balance of 40,000*l.* being brought to account as described in para. 2 of my Report on the Account for 1920–21. Commencing with the Account for 1923–24, all contributions by the Imperial Government will be shown in full detail, *vide* para. 6 of my last Report.

13. In para. 7 of my last Report reference was made to the revised scale of the Broker's commission fixed as a result of my comments on the Account for 1920–21. In order to show what the effect of the revision had been, I dealt in that Report with the payments for the year now under review, and pointed out that the reduced scale had resulted in a saving to Indian revenues in 1922–23 of 6,682*l.* In consequence, the rate of commission was again considered and further reductions were made in October 1923, with retrospective effect from 1st April 1923. In my next Report figures will be given to show the financial effect of these modifications.

Commission paid to the India Office Broker.

Miscellaneous.

14. 8,500*l.* was placed at the disposal of the Secretary of State during 1922-23. The amount actually expended was 8,654*l.* 4*s.* 10*d.*, and the balance in hand on the 31st March 1923 was 400*l.* 3*s.*

Secret Service money.

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

15. Para. 19 of my last Report related to an amount of about 53,000*l.* disbursed in connection with the relief and repatriation of Adenese seamen found destitute in various ports in this country.

Receipts have recently been furnished for the sum of 3,800*l.* referred to as still subject to adjustment at the date of my Report. The relative accounts are under audit.

Relief and repatriation of destitute Indians.

I am informed that no material progress has been made with regard to the question of responsibility for the administration of Aden. No claim has therefore yet been made on the Imperial Government in respect of the cost of the repatriation of the seamen.

Military Services.

16. In para. 29 of my last Report I referred to delays and discrepancies in connection with Indian last pay certificates. Attention has been drawn to further cases of overissue due to defects in these documents. The question has been brought to the notice of the Government of India, and recently an officer of the Military Accounts Department on leave in this country was placed on duty to examine the matter in consultation with the Departments of the India Office concerned. His report contains suggestions for the prevention of delays, the reduction of correspondence and the greater accuracy of the documents.

Defects in last pay certificates.

17. In para. 30 of my last Report I referred to a type of error which had been detected in connection with the grant of after-war leave. Further cases involving (*a*) double grants of leave and (*b*) grants to officers not entitled to such leave, have been pointed out during 1922–23.

Erroneous grants of after-war leave.

18. Furlough pay is issued at the India Office on behalf of the Imperial Government to officers belonging to the Indian Army lent for service in Iraq, Egypt and Palestine Attention has been drawn by my Department to a number of cases where the furlough pay had been incorrectly charged to Indian revenues. These include a number of detached officers whose pay on termination of their service in Iraq, &c., was accepted by the India Office from the dates on which they were placed at its disposal by the War Office. I pointed out that this would involve payment from Indian revenues during leave earned by Imperial service, and

Incorrect classification of recoverable expenditure.

after correspondence the War Office agreed to accept in these and subsequent similar cases liability for such leave.

19. The saving to Indian revenues as a result of questions raised in connection with the matters referred to in paras. 16 to 18 amounts, in respect of cases relating to the year 1922–23, to upwards of 8,000*l*.

Voyage pay of units proceeding to and returning from India.

20. In para. 27 of my last Report I referred to a proposal made by this Department that in view of the abnormal conditions and following the arrangements made with the War Office as regards sea transport charges, India's liability for voyage pay of units proceeding to and from India during the post-war quinquennium should be discharged by the payment of a fixed annual sum based on the pre-war average, with necessary corrections for increased pay, reduced establishment, &c. This has now been agreed and the annual amount payable is 22,500*l*. Final adjustment up to 31st March 1923 will be made on receipt from India of information as to any amounts disbursed there from 1st April 1920 to 31st March 1923 on account of voyage pay of units.

The amount of 28,174*l*. 9*s*. 8*d*. referred to in para. 27 of my last Report has been accepted as a charge against Army Funds.

Proposals have been made to apportion the land transport charges in India connected with the moves of units on the same basis as voyage pay.

Marriage allowance and allotments: British troops.

21. An amount of 509,362*l*. 9*s*. 1*d*. was paid in 1922–23 to the War Office and Air Ministry in respect of marriage allowance and allotments for the twelve months from October 1921 to September 1922.

With regard to the claims rendered by Regimental Paymasters which were referred to in para 28 of my last Report, the further information called for regarding the units and periods to which the claims related has not yet been furnished. Questions raised as to the incidence of the charge for marriage allowance of (1) units, and (2) drafts, have now been settled in principle. As regards (1), the War Office have agreed to the discharge of India's liability for voyage pay (including marriage allowance) of units proceeding to and from India during the post-war quinquennium, by the payment of a fixed annual sum (*vide* para. 20). As regards (2), it has been decided that the marriage allowance of drafts and details during the voyage periods is to be treated as covered by the capitation rate for Effective Services.

The rectification of the accounts in connection with these and certain other questions raised in audit (some of which have been outstanding for a considerable time) will be a matter of difficulty: the War Office have recently been asked to agree to a conference as the best means of arriving at a satisfactory arrangement.

A general examination of the claims for the period mentioned above has been made and a test audit carried out at the offices of certain Paymasters whose accounts aggregate about 20 per cent. of the total claims. Sums amounting to about 5,300*l*. were disallowed and have been adjusted against subsequent claims. The disallowances were mainly of charges in respect of units which had left the Indian establishment, but at one pay office where a number of individual cases were examined it was found that an amount of 1,284*l*. 8*s*. 10*d*. had been charged for periods subsequent to the voyage of soldiers returned from India on transfer or discharge.

The question of devising an equitable method of adjusting possible overcharges at other pay offices similar to those discovered in the test audit will be discussed at the proposed conference with the War Office.

The examination of the claims showed also that they included amounts totalling about 17,300*l*. in respect of troops at Aden. Steps have been taken to reclaim a moiety of this amount, which, under existing arrangements regarding military charges for that station, is payable from Imperial revenues.

The difficulties caused by the delay in India in rendering allotment rolls, referred to in my last Report, have, it is hoped, been removed by a revised procedure which was instituted with effect from the December quarter, 1922.

Marriage allowance and allotments: Indian Army.

Payments amounting to 49,288*l*. 6*s*. 2*d*. were made at the India Office in respect of marriage allowance, &c., of soldiers on the India Unattached List, &c. It was pointed out in audit that the issue of marriage allowance to the families of a number of soldiers of the Royal Corps of Signals who came from India on transfer to the Home Establishment had been continued beyond the date of transfer, but no steps had been taken to adjust the overcharge against Indian revenues. The amount, about 1,200*l*., has now been recovered.

Visit to England of the Indian Peace Contingent.

22. The claims of 92,805*l*. by the Mercantile Marine Department of the Board of Trade for the transport of the Contingent to and from India, referred to in para. 36 of my last Report, have not yet been adjusted. Advances amounting to 70,460*l*. were made by the India Office pending their examination. A letter embodying points raised in audit was addressed in June 1923 to the Board of Trade, who still have the matter under consideration.

Payments in respect of surplus officers.

23. 453,365*l.* 5*s.* 7*d.* is charged in the Accounts for 1922-23 under the heading "Army Effective—Special Services—Gratuities and Allowances of Surplus Officers of the Indian Army."

This amount consists of payments made during the year to officers whose services have been terminated owing to reductions which have been made in the strength of the Indian Army. About 2,000 officers, Captains and Lieutenants, have been selected in this connection, and compensatory payments will continue to be made up to 1926-27. The concessions granted consist of (*a*) passages for the officer and his family to the United Kingdom or to any part of the British Empire; (*b*) all full pay leave admissible under regulations, subject to a minimum of two months' leave; (*c*) gratuities varying from 850*l.* to 1,250*l.* for a Lieutenant and from 1,250*l.* to 1,825*l.* for a Captain. (Under an extension of the original scheme the gratuity to a Captain might in the case of a senior officer reach 2,500*l.*) Of this gratuity 15 per cent. in the case of single officers and 20 per cent. in the case of married officers is payable on retirement; (*d*) annual allowances at the rate of 200*l.* for single officers and 300*l.* for married officers for a period not longer than three years from date of retirement. At any time within that period the balance of the gratuity can be claimed by the officer, and from the date of its payment the issue of the annual allowance terminates.

The question whether Imperial revenues are liable for any part of the cost of the Surplus Officers Scheme is under consideration.

British Army: Surplus Officers Scheme.

24. In the British Service also a reduction in establishment took place, and a number of officers serving in India were retired. The amount of 122,840*l.* 17*s.* 8*d.* charged under the heading "Army Effective; Furlough Pay of British Regiments serving in India," contains items in respect of the pay of some of these officers which, in whole or part, are recoverable from Imperial revenues. Correspondence on this matter is now proceeding.

Incorrect assessments of Pensions.

25. In India substantive Colonels are frequently employed in appointments which are usually held by officers of a lower rank, *i.e.*, Lieutenant-Colonels. I drew attention to a case where the widow of a Colonel, whose substantive appointment was Commandant of a Regiment, had been granted a pension as if her husband had been employed substantively in a Colonel's appointment, whereas in my opinion she was only entitled to pension as the widow of a Lieutenant-Colonel. The Department of the India Office concerned held that, according to the wording of the Royal Warrant, the pension granted was correct, but at my suggestion enquiry was made from the War Office, and the reply confirmed my contention, viz., that the widow is only entitled to the higher rate of pension where the officer has been employed in an appointment tenable by a Colonel. The pension was accordingly reduced from 100*l.* to 90*l.* per annum.

In the case of three other widows drawing Royal Warrant pensions attention was drawn to incorrect assessments; one was reduced from 90*l.* to 70*l.*, one from 70*l.* to 50*l.*, and the third from 150*l.* to nil.

In para. 20 of my last Report I referred to cases to which attention had been drawn, of pensions granted to officers at incorrect rates. Since then I have brought to notice fourteen other cases, which have now been adjusted, involving an annual saving of about 240*l.* About 800*l.* was overpaid before attention was drawn to these cases, of which 170*l.*, representing the over-issue for six months, was recovered and the balance written off under the rules then in force.

In connection with the overpayments of pensions, the net amount only after deduction of income tax is due for recovery from the officer. I drew attention to the fact that in several cases the amounts recovered were credited "net" to the service head whereas the gross amount involved should have been so credited and a *per contra* debit raised against the Inland Revenue Department on account of tax. Correct classification has now been made in these cases, resulting in a saving of about 300*l.* to Indian revenues.

Reference has been made in this and previous Reports to incorrect assessments of pensions, resulting in overpayments, but attention has also been drawn to, and adjustment made in, a number of cases where pensioners have not been granted the full amounts due to them, ranging from a few shillings up to 75*l.* a year.

Incorrect grants of education allowances.

26. In para. 22 of my last Report I referred to cases of incorrect grants of Education Allowance to which attention had been drawn, most of which had been dealt with at the date of the Report. In seven cases in which action was incomplete, the allowances have since been withdrawn or reduced, the resultant saving being about 450*l.* a year.

The measures taken in consequence of questions raised in audit are proving effective, and as a result allowances have been withdrawn or reduced in several other cases.

27. In para. 24 of my last Report attention was drawn to the fact that disability pensions granted in respect of the Great War must be reduced by the amount of any wound or injury pension granted in respect of previous service. Attention has since been drawn by this Department to further cases. Annual pensions were reduced in two cases by 75*l.* and in a third case by 30*l.*

War pensions reducible by previous pensions.

Attention was also drawn to the case of an officer whose war pension had been re-assessed in virtue of re-employed service rendered during the Great War, and who was accordingly ineligible for a disability addition in respect of disability incurred by service in a previous war; his pension of 30*l.* a year was not renewed.

28. Owing to the rise in the cost of living, pensioners above a certain age who were in receipt of an income not exceeding 150*l.* per annum if single and 200*l.* if married were granted an increase of pension on a graduated scale. Examination in this Department of the declarations of income which have to be furnished periodically by the pensioners showed that the bearing on these grants of the receipt by some of them of old age pensions had not been fully realised, and that in some cases the total amount received from public funds was larger than was admissible under the various rules. Steps have now been taken which should be effective in preventing the issue of larger amounts than are admissible in these cases. In other cases it was pointed out that (1) the net income after deduction of tax was included in the declaration instead of the gross amount; and (2) allowance had not been made for earnings or the value of maintenance, &c. The necessary corrections have been made.

Increases granted to small pensioners.

29. Under present arrangements disability pensions are issued by the Department authorising their grant irrespective of the service in which the disability was incurred. Attention was drawn to cases where pensions had been incorrectly issued by the India Office and payment has now been transferred to the Ministry of Pensions.

Pensions issued by the wrong authority.

30. I pointed out that certain pensions issued at the India Office and classified under final heads of account were ultimately chargeable to Iraq revenues. I suggested that it would be preferable and would facilitate recovery if the amounts were charged to a suspense heading pending the settlement of the question as to how recovery should be made. About 3,800*l.*, representing the issues up to 31st December 1922, was accordingly transferred to a suspense account. 1,763*l.* on account of issues since 1st April 1921 has now been recovered, the balance being under reference to Iraq. The issue of these pensions has been transferred to the Crown Agents with effect from 1st January 1923.

Pensions recoverable from Iraq revenues.

31. Certain widows of Indian Army officers are in receipt of pensions from Lord Clive's Fund, under the rules of which awards are made on a sliding scale, subject to a "means" limit. On admission a declaration of income has to be furnished, and pensioners are required to report any accessions of income at the time they are received. In addition, periodical declarations are required.

Pensions granted subject to a "means" limit.

I drew attention to a case where at death a pensioner left an amount considerably in excess of the means limit in her case. Enquiry was made, and it transpired that she had not reported certain accessions to her income. 596*l.* 5*s.* 9*d.*, representing pension erroneously drawn from July 1917 to September 1922, was recovered from her estate.

In another case it was proposed to reduce a pension of 84*l.* in issue to 58*l.* from December 1922, under the rules of the Fund. The case was referred to this Department for pre-audit, when attention was drawn to certain additional aspects; after further enquiries had been made the pension of 84*l.* was reduced to 71*l.* from April 1922, and to 28*l.* 10*s.* from April 1923.

32. The Chief Accountant of the India Office acts as Clerk to the Commissioners of Income Tax in relation to pay and pensions issued by him, and in that capacity obtains and holds in custody the usual returns made for Income Tax purposes. In the past, my Department has, as a matter of course, had access to these returns, subject to the observance of their confidential nature, and has used them in cases of doubt as a check on the adequacy and accuracy of declarations made for the purposes of Lord Clive's Fund pensions referred to in the preceding paragraph, and other pensions subject to a property limit. By this means many queries were raised and substantial savings effected.

Use of Income Tax returns for check purposes.

The propriety of this use of the income tax forms by my Department has now been challenged, and the Board of Inland Revenue sustained the objection. They have, however, agreed that the returns may be used for check purposes by those members of the India

Office who combine the functions of issuing pensions and assessing income tax. It remains to be seen whether equally good results will be secured, but my powers under the Government of India Act do not appear to give me the right to insist on access to these documents.

In the circumstances, I pointed out the advisability of tightening up the declarations of income required specifically for pension purposes, and have secured the introduction of several improvements in procedure.

33. In para. 26 of my last Report I referred to various matters connected with the assessment by the Medical Board at the India Office of pensions granted under Royal Warrants to officers of the Indian Army. I explained why the Secretary of State was averse from the transfer of the administration of these pensions to the Ministry of Pensions, and detailed the various steps taken, as a consequence of my criticism, to tighten up their administration at the India Office.

India Office Medical Board and disablement assessments.

After some experience of the new arrangements I came to the conclusion that the position was still far from satisfactory, and as a result of informal discussion a joint enquiry was made as to the procedure of the Ministry of Pensions by a member of the India Office and a member of this Department, the results of which substantiated the view held by me as to the divergence in the administrative methods of the two Departments in the assessment of disability pensions. I therefore asked in May 1923 that the question might be reconsidered. Further modifications of the practice of the India Office, with a view to bringing the two Departments more into line, are still under consideration.

34. Paras. 35 to 38 relate to receipts from, and paras. 39 to 45 to payments to Departments of the Imperial Government on account of services rendered, &c. These receipts and payments are provisional only and are subject to final adjustment.

35. Receipts from the War Office on account of:—

(*a*) Clothing and necessaries in possession of regiments on their transfer from the Indian to the British Establishment. A further advance of 21,100*l.* was received in 1922–23, which, together with the advance of 22,450*l.* referred to in para. 41 (iii) (*a*) of my last Report, is still subject to final adjustment.

(*b*) Accoutrements, &c., in possession of regiments on their transfer from the Indian to the British Establishment. The advance of 80,000*l.* referred to in para. 41 (iii) (*a*) of my last Report has now been adjusted.

Clothing, equipment, &c.

(*c*) Consolidated Clothing Allowances of British troops returning from India. A further advance of 52,700*l.* was received in 1922–23, which, together with the advance of 52,300*l.* referred to in para. 41 (iii) (*b*) of my last Report, is still subject to final adjustment.

36. A sum of 80,000*l.* was received from the Air Ministry in March 1923 on account of equipment of a squadron of the Air Force which proceeded from India to Iraq in 1921. This is still subject to final adjustment.

37. In para. 41 (ii) of my last Report I made some remarks regarding a provisional receipt of 240,000*l.* on account of bounties.

The War Office share of the expenditure in India in respect of the bounties granted in 1916, 1918 and 1919 has recently been computed by the India Office to be:—In respect of the 1916 bounties 81,120*l.* 10*s.* 2*d.* and of the 1918–19 bounties 400,495*l.* 7*s.* 7*d.*

The former amount is still under consideration by the War Office, but the latter has been admitted and adjusted by the receipt of the balance due after allowing for the advance of 240,000*l.* referred to above.

Bounties paid in India to British soldiers for extension of service.

In connection with the claim I pointed out that the 1*s.* 4*d.* rate of exchange, which had been used in a large number of entries of amounts issued in India included in the Account Current, was not applicable. It is difficult to estimate the amount by which the claim in respect of the 1918–19 bounties has been increased by using the correct rate of exchange, but it was probably upwards of 75,000*l.*

The 1921 bounties were borne entirely by the War Office and the amounts disbursed by India have been recovered.

38. A further amount of 100,900*l.* was received from the Imperial Government in 1922–23 on account of retired pay, &c., of Indian troops lent to it. This amount, together with the amount of 1,228,000*l.*, referred to in para. 41 (i) of my last Report, is subject to adjustment, and will probably be dealt with in the general settlement of outstanding claims referred to in para. 5.

Non-effective charges: Indian troops.

39. War Office: Capitation Rate for Effective Services:—

In para. 42 (i) of my last Report I gave details regarding the question of post-war payments to the Imperial Government on this account. Advances of 1,896,000*l.* were made in 1920–21 and 1921–22. The War Office have submitted claims, supported by detailed figures, as follows:—1920–21, 1,964,000*l.*; 1921–22, 1,867,000*l.*; 1922–23, 1,663,000*l.* (in lieu of 1,788,000*l.* originally estimated by the War Office as India's contribution for that year). Provisional adjustment has been made in the account for 1922–23 on that basis.

War Office: Effective Services.

The War Office claim, which the India Office have declined to admit, that 1919–20 should be regarded as a post-war year for the basis of capitation payments, involving a further payment by India of 786,000*l.*, is still the subject of correspondence.

40. War Office: for gratuities on death, discharge, &c.:—

82,000*l.* was advanced on this account in respect of payments during 1922–23.

The account for the year also includes a further payment of 16,683*l.* 12*s.* 9*d.* in respect of 1920-21 and a refund of 32,933*l.* 6*s.* 8*d.* in respect of 1921–22.

With regard to the charge for 1920-21, I raised a question as to the equity of reverting to pre-war methods of adjustment for that year. The War Office reply is to the effect that although the circumstances were exceptional the normal method of division of charges is, in their opinion, not inequitable to India. I have not accepted this contention pending the completion of my audit of the actual payments during that year by the War Office.

Gratuities payable under Royal Warrant.

With regard to the amended claim for 1921–22, I pointed out that incorrect figures of strength had been used in arriving at the amount due by India, and it was admitted by the War Office that an overcharge of 1,518*l.* had been made, which will be adjusted in the settlement for 1922–23.

A test audit of the actual payments during 1921-22 is being made, but is not yet complete.

41. War Office on account of Unemployment Insurance:—

The amount of 169,000*l.* under this head is an advance in respect of the year 1922–23 and is subject to adjustment. The amounts of 3,266*l.* 7*s.* 10*d.* and 4,922*l.* are adjustments in respect of the period 1st August 1920 to 31st March 1921 and the year 1921–22 respectively, and are provisional only pending acceptance of the figures by India.

42. Air Ministry for effective services in respect of personnel of the Air Force serving in India:—

A further amount of 95,500*l.* was advanced in 1922–23, which, together with the amounts of 92,000*l.* in 1921–22 and 100,000*l.* in 1920–21 referred to in para. 42 (vii) of my last Report, is still subject to adjustment.

Effective Services—Air Ministry.

43. War Office on account of:—

(*a*) Clothing and necessaries in possession of regiments on their transfer from the British to the Indian Establishment.

A further advance of 49,200*l.* was made in 1922–23, which, together with the advance of 43,900*l.* referred to in para. 42 (vi) (*a*) of my last Report, is still subject to final adjustment.

Clothing, equipment, &c.

(*b*) Accoutrements, &c., in possession of regiments on their transfer from the British to the Indian Establishment. The advance of 155,000*l.* referred to in para. 42 (vi) (*a*) of my last Report has now been adjusted.

(*c*) Consolidated Clothing Allowances of British troops proceeding to India. A further advance of 85,600*l.* was made during 1922–23, which, together with the amount of 96,650*l.* referred to in para. 42 (vi) (*b*) of my last Report, is still subject to final adjustment.

44. War Office for Sea Transport:—

In para. 42 (iv) of my last Report I gave some details regarding the question of post-war payments to the Imperial Government on this account. Further advances were made in 1922-23 and a claim for the refund of 313,000*l.* was made on the War Office in November last in settlement of India's liabilities up to 31st March 1923, but no reply has yet been received.

Of this amount 42,000*l.* represents additions resulting from criticism of the War Office figures by this Department, which also collaborated (*a*) in preparing the India Office case for rejecting the counterclaim for 312,000*l.* put forward by the War Office on the ground that the year 1919–20 should be treated as post-war for the purposes of

Sea Transport.

financial adjustment, and (*b*) in discussions as a result of which a further War Office claim for 81,000*l.* in respect of certain special moves connected with changes in the composition of the British Establishment in India was reduced to 25,000*l.*

In connection with the detailed adjustments for 1922–23 necessitated by the settlement of the Sea Transport Charges on a composition basis I pointed out that the cost of certain passages amounting to 1,790*l.* included in the Accounts of the High Commissioner for India was properly debitable to Imperial revenues and the necessary adjustment has been made.

45. War Office for non-effective services, *i.e.*, retired pay and pensions of His Majesty's Forces for service in India :—

Non-Effective Services: War Office.

1,068,000*l.* was advanced in 1922–23 on this account. The account for the year 1913–14 has been examined at the India Office, but adjustment of this and the accounts from 1914–15 onwards is involved in the general settlement referred to in para. 5.

Debt.

46. Under the head "Permanent Debt Incurred," in addition to "Receipts in the year," amounts of 48,186*l.* 18*s.* 3*d.* and 19,849*l.* 14*s.* 3*d.* are entered as "Discount written off to Revenue in the year" against the issues of 10,000,000*l.* (December 1921) and 12,500,000*l.* (June 1922) India 5½ per cent. Stock respectively. These amounts are book entries against *per contra* debits to interest on ordinary debt. The discount, which amounted to 650,000*l.* on the December 1921 issue and 500,000*l.* on the June 1922 issue, could not, without financial inconvenience, be brought to account, as is the practice where comparatively small sums are involved, as a charge against revenue in the financial years concerned. In the case of previous loans involving discount of large amounts, sinking funds were established to redeem the difference between the issue price and par by purchases of India stock in the market, and its subsequent cancellation, during the currency of the loan. This method involves certain incidental expenses connected with the purchase of stock, and is at best only approximate owing to variations in market prices. It was accordingly decided in the case of the 5½ per cent. Stock to secure the eventual equation of the amount recorded as proceeds of the loan with the actual liability, and at the same time to spread the charge against revenue over a series of years by appropriate book entries to be carried out half-yearly up to the earliest of the optional dates fixed for redemption, viz., 15th January 1932.

Treatment of discount on issues of India Stock.

The same method has since been used to bring to account the discount on subsequent issues of India 4½ per cent. Stock.

Deposits and Advances.

47. A statement showing the balances on the suspense accounts included under the heading "Deposits and Advances" will be found in Appendix II on page 24. As explained in para. 5 of my last Report these are chiefly running accounts, which are periodically cleared, with Departments of the Imperial Government. The two largest accounts are not of this nature, viz., (*a*) "Enemy Ships," which, so far as the accounts of the Secretary of State are concerned, shows the same credit balance, viz., 3,584,646*l.* 2*s.* 10*d.*, as last year (the present position of this account is dealt with in para. 4 of my Report on the accounts of the High Commissioner for 1922–23); and (*b*) "Advances for the purposes of the Persian Government" which shows a debit balance of 2,498,360*l.* 14*s.* 1*d.* and is referred to in the following paragraph.

Balances on Suspense Accounts.

48. In para. 15 of my last Report I gave details of the various advances which had been made from time to time from Indian revenues for the purposes of the Persian Government, and the balance on the Suspense Account at 31st March 1922, which comprised the outstanding amount of principal of the various loans, was dissected.

Similar payments were made by the Persian Government in 1922–23 as in the previous year, viz., instalments of principal and interest in accordance with the amortisation table in respect of the 1903 loan, and interest on the loans made from 1912 to 1914. No amounts, either for interest or principal, were received on account of the advances made from 1915 to 1920.

Payments relating to Persia.

The principal outstanding on 31st March 1923 was as follows :—

	£	*s.*	*d.*
1903 loans - - - -	131,090	12	5
1912–14 loans - - - -	245,000	0	0
1915–20 loans - - - -	2,122,270	1	8
Total - - -	£2,498,360	14	1

Attempts are still being made to effect recovery of the amounts due in respect of the later loans, but so far without success.

49. The amount of 17,588*l.* 4*s.* 9*d.* referred to in para. 16 of my last Report, in respect of expenditure in 1916 and 1919 for compensation to prisoners, &c., in Persia, held to be recoverable from the Persian Government, is still outstanding.

Compensation to prisoners of war.

Remittances.

50. Early in 1917 the Government of India, in view of the gravity of the shipping problem and of the necessity for relieving home industries, had under consideration the question of the production in India to the fullest extent possible of stores and munitions required by the forces in the East. A Controller of Supplies and Contracts was appointed, and a request was made for an experienced official of high standing from the Ministry of Munitions to be sent to India to collaborate with him in the organisation of the resources of India for this purpose. In March 1917 Sir F. W. Black, K.C.B., Director-General, Munitions Supply, accompanied by a staff of expert assistants, proceeded to India, and shortly afterwards submitted a scheme for the production there of all the munitions required in that country and by the forces in Mesopotamia and Egypt, with provision for subsequent expansion.

The estimated non-recurring cost of this scheme was 500,000*l.* The scheme was opposed by the Indian Munitions Board (which, with the Controller of Supplies as President, had been set up at the beginning of April 1917), on the grounds of expense, the difficulty of obtaining the requisite labour and materials, and the time that would be required for its completion. The Board preferred a smaller scheme under which the existing factories would be improved and adapted to war needs at an estimated cost of 120,000*l.*, with completion in eight months. The Ministry of Munitions urged the adoption of the larger scheme and estimated that in the hands of constructional engineers from home it could be completed in nine months. The Secretary of State supported this scheme in principle, and it was decided to adopt it on the understanding that Imperial revenues should bear three-fourths of the capital cost. This arrangement, which was apparently made without reference to the question of ultimate ownership of the property, was afterwards modified, and it was decided that India should bear half the cost up to a limit of 250,000*l.*, subject to the property becoming her own after the war.

Scheme for the extension of Indian Ordnance Factories.

Some confusion seems to have existed as to the responsibility for carrying out the scheme. Control seems to have been in the hands of the Indian Munitions Board, but (*a*) they were assisted by constructional experts sent out by the Ministry of Munitions; and (*b*) they worked in close touch with the local representative of the Ministry of Munitions, who was vested with power to veto expenditure and proposals.

It soon became evident that construction would not be completed in the time originally intended, and that the estimated cost of the scheme would be very considerably exceeded. The Munitions Board ascribed the excess expenditure on construction to the rapid rise in the cost of building material; to the fact that the area of the shops provided for in the final designs exceeded that contemplated in the original plans; and to the provision of certain essentials which had been omitted from the scheme. They contended that the original estimate had been too low; and in their view the scheme as designed by Sir F. Black was, as it stood, incomplete and unworkable. On the other hand, the Ministry of Munitions, while admitting that the original estimate had been framed hurriedly and with insufficient technical advice, maintained that India had chosen the siting badly—necessitating partial rebuilding; that the work had been carried out extravagantly and wastefully; and that the buildings had been made more substantial than was intended. For the reasons already given it seems doubtful whether ultimate responsibility for the increased expenditure on construction can be ascribed to the Indian authorities, and in any case it may be remarked that the Ministry of Munitions themselves ordered in England machinery costing 500,000*l.*, an amount equal to the original estimate for the whole scheme.

Expenditure was rapidly approaching a total of 1,000,000*l.* when the war came to an end. The work was carried on, however, on the advice of the Ministry of Munitions, in view of the progress made and the amount of expenditure already incurred or to which public funds were committed, and the scheme was completed in 1919. The total cost, including that of certain production material supplied, was over 1,300,000*l.*, of which sum India had spent 578,000*l.*

Prolonged negotiations took place with the Ministry of Munitions (later the Disposal and Liquidation Commission) and the Treasury regarding the adjustment of the accounts. The Imperial authorities continually pressed for a larger contribution from India on the ground of the greater value of the property to be taken over. But as the factories were largely in excess of India's requirements, their value was by no means commensurate with their cost, and India refused to bear a larger share of the expense than the maximum sum of 250,000*l.* originally agreed upon. Agreement was finally reached early in 1923 for settlement on the original terms, subject, however, to India taking over the whole of the production material valued at 230,000*l.* for the sum of about 210,000*l.*

On the basis of figures then available, settlement was effected by the receipt from the Disposal and Liquidation Commission in March 1923 of 160,000*l.* subject to adjustment. Later figures from India showed that the sum due under the settlement was 117,700*l.*, and 42,300*l.* has since been refunded to the Disposal Commission.

51. An amount of 65,000*l.* was received in 1922-23 from the Board of Trade as an advance subject to adjustment in respect of the capitalised value of pensions paid and to be paid in India to the dependants of lascars of British ships who lost their lives through war risks. The calculation made by the Government of India of the amount due to Indian revenues is at present under examination by the Actuary of His Majesty's Government.

Compensation, &c., in respect of lascars employed on War Service.

52. In para. 37 of my last Report I referred to considerable amounts charged to Central Revenues on account of pensions of retired marine officers which were being recovered from Port Funds as a result of the question having been raised by my Department. Attention has since been drawn to further cases involving about 200*l.* annually, which have now been adjusted.

Officers of the Royal Indian Marine were recently granted increased pension with retrospective effect from 1st April 1919. I pointed out that this presumably involved a corresponding increase in the amounts chargeable to the Port Funds. This matter is being investigated.

With regard to the pensions of engineer officers of the Royal Indian Marine, to which reference was made in my last Report, the Government of India have stated that no part of the pensions of such officers who served in port appointments is chargeable to Port Funds. Their pay was, however, borne by Provincial Governments, and it has now been decided, in the case of Royal Indian Marine officers, both executive and engineer, whose pay is borne by Provincial Revenues that pensionary charges shall be divided in proportion to the length of service rendered to the Central and Provincial Governments, and that retrospective adjustment will be made in the cases of all such officers who have retired since 1st April 1921.

Amounts chargeable to Local Funds, &c.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
31st January 1924.

ACCOUNT

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

HIGH COMMISSIONER FOR INDIA

From 1st April 1922 to 31st March 1923.

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1922

	£	s.	d.
Balance on the 1st April 1922 at the Bank of England and in the hands of Sub-Accountants - - - - - - - - - - -	136,127	17	0
Carried forward	136,127	17	0

COMMISSIONER FOR INDIA, on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1923.

DISBURSEMENTS.

EXPENDITURE.

	£	s.	d.	£	s.	d.
CUSTOMS:						
Leave and Deputation Salaries	8,222	6	11			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation		8	7			
Stores for India	198	8	2			
TAXES ON INCOME:				8,421	3	8
Leave and Deputation Salaries	3,913	0	1			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	90	12	0			
SALT:				4,003	12	1
Leave and Deputation Salaries	4,021	4	7			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	67	2	4			
Stores for India	1,658	15	8			
OPIUM:				5,747	2	7
Leave and Deputation Salaries	3,112	14	3			
Stores for India	733	9	8			
				3,846	3	11
LAND REVENUE: Leave and Deputation Salaries	-	-	-	2,686	14	5
EXCISE: Leave and Deputation Salaries	-	-	-	1,309	9	1
STAMPS: Stores for India	-	-	-	182,475	14	8
FOREST:						
Leave and Deputation Salaries	7,738	14	9			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	147	3	11			
Allowances for Probationers, &c.	34,477	7	9			
Stores for India	2,811	6	4			
RAILWAY REVENUE ACCOUNT:				45,174	12	9
Leave and Deputation Salaries	91,430	12	9			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	1,465	18	10			
Proceeds of Drawings of Standard Types of Wagons	*—111*	*16*	*11*			
IRRIGATION:				92,784	14	8
Leave and Deputation Salaries	1,824	11	8			
Stores for India		2	6			
POSTS AND TELEGRAPHS:				1,824	14	2

	£	s.	d.			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:						
Leave and Deputation Salaries	23,733	13	1			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	586	7	0			
Passages to India	525	8	0			
Allowances, &c., to Probationers	705	5	11			
Stores for India	381,485	4	2			
				407,035	18	2
INDO-EUROPEAN TELEGRAPH DEPARTMENT:						
Leave and Deputation Salaries	5,816	14	9			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	37	8	11			
Passages to India	529	18	0			
Stores for India	12,141	7	8			
				18,525	9	4
						425,561 7 6
*INTEREST ON OTHER OBLIGATIONS:						
Interest on Indian Civil Service Provident Fund (Sterling Branch) for four years from 1st April 1919 to 31st March 1923				-	-	- 5,135 19 4
GENERAL ADMINISTRATION:						
England.						
Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students)	129,727	0	9			
Store Department: Wages of artificers and labourers, travelling expenses, rates, repairs, supplies, &c.	42,084	4	0			
Professional inspection of Stores	30,322	11	2			
Supervision of Stamp Manufacture	10,329	6	6			
				212,463	2	5
Deduct—						
Departmental Expenses charged on Central Government Stores for Posts and Telegraphs and State Railways	*—44,865*	*10*	*7*			
Departmental Expenses charged on Stores supplied to Provincial Governments	*—25,864*	*8*	*8*			
				—70,729	*19*	*3*
				141,733	3	2
Expenditure in connection with the Department for Indian Students: Allowances to Advisers at Universities, &c.				4,687	4	8
Postage to India				777	16	6
Telegrams to India				2,578	9	3
National Health Insurance and National Unemployment Insurance				866	10	0
Additions to India Store Depôt Buildings				1,248	17	3
No. 46, Grosvenor Gardens: Purchase of Lease, alterations, fittings, furniture, &c.				15,102	13	8
Office contingencies: Rates, fuel, lighting, postage and telegrams other than to India, and petty charges				7,451	15	6
Law charges				1	11	4
Carried forward				174,448	1	4 778,971 8 10

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1922

	£	s.	d.
Brought forward - -	136,127	17	0
Carried forward - - -	136,127	17	0

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1923—*continued.*

DISBURSEMENTS—*continued.*					
EXPENDITURE—*continued.*	£	*s.*	*d.*	£	*s.*	*d.*
Brought forward	-	-	-	778,971	8	10
GENERAL ADMINISTRATION—*continued.*						
Brought forward	174,448	1	4			
India.						
A. Heads of Provinces: Leave and Deputation Salaries	2,125	7	0			
B. Legislative Bodies: Leave and Deputation Salaries	627	19	2			
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries	30,206	0	11			
D. Commissioners: Leave and Deputation Salaries	3,395	3	9			
E. District Administration: Leave and Deputation Salaries	14,049	7	8			
Stores for India	501	8	7			
				225,353	8	5
AUDIT: Leave and Deputation Salaries	-	-	-	20,521	12	7
ADMINISTRATION OF JUSTICE:						
Leave and Deputation Salaries	7,273	5	4			
Stores for India	35	10	11			
				7,308	16	3
JAILS:						
Leave and Deputation Salaries	2,905	5	0			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	47	8	0			
				2,952	13	0
POLICE:						
Leave and Deputation Salaries	14,670	6	3			
Cost of a passage to England	66	18	0			
Passages to India	69	7	0			
Stores for India	0	18	4			
				14,807	9	7
PORTS AND PILOTAGE:						
Leave and Deputation Salaries	13,604	3	11*			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	12	4	0			
Passages to India	68	8	0			
Stores for India	1,859	12	7			
				15,544	8	6
ECCLESIASTICAL:						
Leave and Deputation Salaries	25,662	8	9			
Passages to India	297	12	0			
				25,960	0	9
POLITICAL:						
Leave and Deputation Salaries	49,620	3	1			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	64	5	0			
Passages to India	77	8	0			
Stores for India (including 17*s.* 6*d.*, moiety of cost of Stores for lighting and buoying the Persian Gulf)	3,398	5	6			
				53,160	1	7
SCIENTIFIC DEPARTMENTS:						
Leave and Deputation Salaries	20,237	12	8			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	1,118	0	8			
Imperial Institute: Indian Section	1,400	0	0			
Passages to India	374	0	0			
Sale of Maps	*—15*	*6*	*10*			
Stores for India	33,819	18	7			
				56,934	5	1
EDUCATION:						
A. University: Leave and Deputation Salaries	1,971	18	2			
B. Secondary:	£	*s.*	*d.*			
Leave and Deputation Salaries	113	17	9			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	80	8	0			
				194	5	9
E. General:						
Leave and Deputation Salaries	820	3	3			
Miscellaneous—Adjustments	*—24*	*18*	*9*			
Government Scholarships	647	11	3			
				1,442	15	9
Passages to India				68	16	0
				3,677	15	8
MEDICAL:						
Leave and Deputation Salaries	21,353	6	6			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	239	8	0			
Stores for India	18,115	6	1			
				39,708	0	7
PUBLIC HEALTH:						
Leave and Deputation Salaries	2,953	1	10			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	411	12	0			
Stores for India	0	8	10			
				3,365	2	8
AGRICULTURE:						
Leave and Deputation Salaries (adjustments)	1,871	8	9			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	125	12	7			
Passages to India	211	14	0			
Stores for India	13	12	9			
				2,222	8	1
Veterinary:						
Allowances and Fees for 5 Veterinary Scholars	-	-	-	1,400	3	0
Carried forward	-	-	-	1,251,887	14	7

* Including 13,570*l.* 11*s.* for Bengal Pilots.

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1922

	£	s.	d.	£	s.	d.
Brought forward - -	-	-	-	136,127	17	0

RECEIPTS.

REVENUE.

INTEREST:

Interest on commutation of Pensions for Provincial Governments -				160	11	4

SUPERANNUATION ALLOWANCES AND PENSIONS:

	£	s.	d.			
Subscriptions in respect of						
India Office Provident Fund - -	28	18	3			
Bengal Civil Fund - - - -	72	0	3			
Bombay Civil Fund—Provident Branch -	221	17	6			
Indian Civil Service Family Pensions -	19,867	17	9			
Contributions towards Family Pensions of non-European members of the Indian Civil Service - - - - -	250	9	5			
Wage deductions on account of Contributions to Pensions - - - - -	109	2	5			
Contributions on account of Leave Pay and Pensions of Civil Officers lent to the Imperial Government - - - -	8	16	11			
				20,559	2	6

STATIONERY AND PRINTING:

Sale of Government Publications - - - - -				1,120	8	7

MISCELLANEOUS:

	£	s.	d.			
Contributions in respect of Marine Insurance, Commission on Freight, &c., levied on Stores:—						
Supplied for Posts and Telegraphs, State Railways, &c. - - - -	22,206	12	4			
„ to Provincial Governments -	10,081	15	5			
	32,288	7	9			
Fines and Penalties incurred by Contractors in providing Stores (less Refunds) - -	236	15	7			
Other Miscellaneous Receipts connected with the supply of Stores to India - - -	9	1	10			
Sale of Books published in England - -	2,572	17	1			
				35,107	2	3
Carried forward - - - -				56,947	4	8	136,127	17	0

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1923—*continued.*

DISBURSEMENTS—*continued.*
EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
INDUSTRIES: Brought forward						1,251,887 14 7
Leave and Deputation Salaries				1,351	9 10	
Allowances or Travelling Expenses, &c., on Study Leave or Deputation				1	16 0	
Passages to India				64	16 0	
Grant to International Electro-Technical Commission in England				100	0 0	
Stores for India				8	16 11	
						1,526 18 9
AVIATION: Stores for India						110 8 0
MISCELLANEOUS DEPARTMENTS:						
Leave and Deputation Salaries				4,166	17 2	
Allowances or Travelling Expenses, &c., on Study Leave or Deputation				191	9 3	
Indian Trade Commissioner for East Africa				3,252	2 0	
Do. do. London				9,693	5 6	
Passages to India				172	4 0	
British Empire Exhibition				10,437	0 2	
Stores for India				1,923	2 4	
						29,836 0 5
CURRENCY: Leave and Deputation Salaries				3,990	16 11	
Subsistence Allowance of Officer on Deputation				52	0 0	
Stores for India				387,155	13 6	
						391,198 10 5
MINT: Leave and Deputation Salaries				3,088	19 2	
Passages to India				202	10 0	
Stores for India				1,918	7 4	
						5,209 16 6
CIVIL WORKS: Leave and Deputation Salaries				8,950	10 6	
Allowances or Travelling Expenses, &c., on Study Leave or Deputation				42	4 2	
Passages to India				175	10 0	
Stores for India				2,136	17 11	
						11,305 2 7
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				525	0 0	
Pensions, &c., on retirement of Officers of the following classes:—						
Home Service:	£	s.	d.			
Superannuation	1,895	7	1			
Additional Gratuities under the Superannuation Act, 1909	1,142	2	8			
				3,037	9 9	
Judges of the High Courts in India				26,689	1 1	
Bishops of Calcutta and Madras				1,208	15 4	
Indian Civil Service	489,230	12	10			
Commutations of Annuities	7,454	13	10			
Concession Grants in respect of past Contributions to Annuities	135,130	16	9	631,816	3 5	
Other Civil Services in India	608,968	7	10			
Commutations	12,344	10	7	621,312	18 5	
Bengal Pilot Service				3,967	3 11	
Pensions of widows and families of officers of the Bengal Pilot Service, towards which the Officers subscribed				4,428	13 2	
Compassionate and Miscellaneous Pensions				11,766	5 10	
Pensions payable in respect of the Indian Civil Funds:—	£	s.	d.			
Bengal Civil Fund	148,030	7	6			
Madras Civil Fund	57,414	11	4			
Bombay Civil Fund (Provident Branch)	44,337	1	10			
				249,782	0 8	
Indian Civil Service Family Pensions				52,992	3 11	
Gratuities				187	10 0	
Passage Gratuities				100	10 9	
						1,607,813 16 3
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the High Commissioner's Office				5,437	7 4	
Leave and Deputation Salaries				823	16 5	
Allowances or Travelling Expenses, &c., on Study Leave or Deputation				61	6 9	
Stores for India				126,000	0 7	
						132,322 11 1
MISCELLANEOUS:	£	s.	d.			
Grant to the Funds of the Burma Society	375	0	0			
Expenditure connected with the supply of copies of the "Taswiri Akhbar"	4,799	1	10			
Books and Periodicals	145	0	11			
Relief and Repatriation	1,532	9	7			
Cost of books published in England	174	5	11			
Officer supervising selected Indian Civil Service Candidates	326	19	7			
Sundry items	480	6	6			
				7,833	4 4	
Miscellaneous charges connected with the supply of Stores to India:—						
Stores lost *ex* S.S. "Shirala" owing to enemy action	1,493	17	10			
Other Stores lost or damaged in transit to India	19,303	10	6			
	20,797	8	4			
Recoveries under general average in excess of contributions thereto	*—4,137*	*8*	*5*			
				16,659	19 11	
Commission on Freight, Lighterage, Dock Dues, Packing, &c.				4,147	3 3	
Leave and Deputation Salaries				1,248	3 1	
						29,888 10 7
Carried forward						3,461,099 9 2

No. 4.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH from 1st April 1922

RECEIPTS—*continued.*							
REVENUE—*continued.*							
		£	*s.*	*d.*	£	*s.*	*d.*
Brought forward		56,947	4	8	136,127	17	0
MILITARY SERVICES:							
ARMY—EFFECTIVE:							
Sale of Unserviceable Stores		4,729	2	0			
ARMY:—NON-EFFECTIVE:							
Subscriptions towards Indian Military Service Family Pensions		5,660	17	4			
TOTAL RECEIPTS ON ACCOUNT OF REVENUE		-	-	-	67,337	4	0
Carried forward		-	-	-	203,465	1	0

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1923—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£ s. d.	£ s. d.
Brought forward		3,461,099 9 2
MILITARY SERVICES:		
ARMY—EFFECTIVE:		
Stores for India:	£ s. d.	
Clothing	363,609 1 5	
Ordnance—Arsenals and Depots	664,746 8 7	
North-West Frontier	257 4 10	
Medical	102,553 0 6	
Military Farms	5,842 9 10	
Supply and Transport	72,523 16 7	
Remount	4,183 5 7	
Mechanical Transport	322,984 16 4	
Aviation	541,822 9 0	
Ordnance Factories	158,022 16 3	
Manufacture of 3·7 Howitzer Equipment	10,223 16 3	
Publications and Miscellaneous	12,146 7 9	
	2,258,915 12 11	
Miscellaneous:		
Initial or final Pay, Travelling Expenses, &c., of Civilians employed in Army Departments, including Ordnance Factories in India	1,369 1 10	
Leave and Deputation Salaries ditto ditto	33,178 7 7	
Purchase of Horses	7,151 10 6	
Passages to India	1,791 6 0	
	43,490 5 11	
ARMY—NON-EFFECTIVE:		
Pensions of Civilians employed in Army Departments	18,526 1 11	
Commutations ditto ditto	1,175 2 10	
Indian Civil Service Annuities—proportion in respect of War Service	56 15 6	
	19,758 0 3	
MARINE—EFFECTIVE:		2,322,163 19 1
Stores for India	76,313 2 9	76,313 2 9
MILITARY WORKS:		
Leave and Deputation Salaries	200 2 7	
Miscellaneous: Final payments to Temporary Engineers, Military Works Services	641 10 11	
Stores for India	140,263 19 0	
	141,105 12 6	141,105 12 6
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		6,000,682 3 6

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND OTHER WORKS:

	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS:			
Eastern Bengal Railways: Stores for India	274,608 11 3		
North-Western Railway: Stores for India	1,762,509 8 4		
Oudh and Rohilkund Railway: Stores for India	277,896 10 4		
ADEN RAILWAYS: Stores for India	9,808 6 2		
KHYBER RAILWAY: Stores for India	6,894 18 5		
JODHPUR HYDERABAD RAILWAY: Stores for India	1,894 12 4		
Delhi (New Capital) Railway Works Scheme: Stores for India	2,587 18 0		
Other payments in connection with State Railways:	£ s. d.		
Leave Salaries	1,142 5 2		
Passages to India	2,900 0 4		
Miscellaneous	2,380 11 3		
	6,422 16 9		
		2,342,623 1 7	
IRRIGATION WORKS: Stores for India	94 12 1	94 12 1	
NEW CAPITAL AT DELHI:			
Leave and Deputation Salaries	1,630 2 6		
Passages to India	486 14 2		
Stores for India	147,220 18 1		
		149,337 14 9	
			2,492,055 8 5
Carried forward			8,492,737 11 11

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1922

Receipts—*continued.*				£	s.	d.
Brought forward				203,465	1	0
NON-REVENUE.						
DEBT.						
UNFUNDED DEBT:			£ s. d.			
Subscriptions towards the Indian Civil Service Provident Fund (Sterling Branch) with accumulated interest			19,470 4 4			
Subscriptions towards Indian Military Widows' and Orphans' Fund			97 14 8			
				19,567	19	0
DEPOSITS AND ADVANCES (for details of Balances *see* Appendix I.						
REPAYMENT OF ADVANCES:		£ s. d.				
Repayments in respect of Stores, &c., for Iraq Administration		77,249 5 0				
Commutation of Pensions on behalf of Provincial Governments		112 18 7				
Miscellaneous		1,644 12 9				
			79,006 16 4			
BILLS PAYABLE:						
Liabilities accrued during the financial year in respect of stores supplied and charged (*see* page 49) to service heads (for payments against these liabilities *see* page 51, and for details *see* Appendix II.)			2,475,492 14 8			
MISCELLANEOUS DEPOSITS:						
Enemy ships employed under the control of the High Commissioner		443,417 15 5				
Burma War Fund		350 0 0				
Miscellaneous		345 0 6				
			444,112 15 11			
				2,998,612	6	11
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA						
Administrators-General and Official Trustees in India			88,511 5 8			
Indian Civil Service Provident Fund (Rupee Branch)			1,399 5 1			
Subscriptions to the General Provident Fund			7,976 9 10			
Subscriptions to the Bengal and Madras Service Family Pension Fund			353 13 10			
Miscellaneous receipts			130,642 3 3			
Passage Advances to Government Officers			2 6 8			
Exchange Adjustments on Remittance Transactions			1 7 6			
				228,886	11	10
REMITTANCE ACCOUNT BETWEEN SECRETARY OF STATE AND HIGH COMMISSIONER.						
Net advance by the Secretary of State for India in Council				9,866,224	0	2
TOTAL				13,316,755	18	11

OFFICE OF HIGH COMMISSIONER FOR INDIA, LONDON, S.W. 1,
August 1923.

INDIA AUDIT OFFICE,
31st December 1923.

I certify that the above account has been examined under my directions

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA, to 31st March 1923—*continued.*

DISBURSEMENTS—*continued.*

	£	s.	d.	£	s.	d.
DEBT. Brought forward						8,492,737 11 11
UNFUNDED DEBT:						
Refunds of Subscriptions from the Indian Civil Service Provident Fund (Sterling Branch)				—		7,673 4 9
DEPOSITS AND ADVANCES (for details of balances *see* Appendix I).						
ADVANCES REPAYABLE:						
Stores, &c., for Iraq Administration	4,614	1	5			
Rebates on Passages	2,008	11	1			
Commutations of Pensions on behalf of Provincial Governments	9,955	15	1			
Miscellaneous	1,696	7	8			
				18,274	15	3
BILLS PAYABLE:						
Payments for Stores for Military Services				1,999,172	7	0*
MISCELLANEOUS DEPOSITS:						
Enemy ships employed under the control of the High Commissioner	439,739	1	6			
Passages of Indian Students	30	0	0			
Burma War Fund	300	10	0			
Miscellaneous	276	5	5			
				440,345	16	11
						2,457,792 19 2
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.						
Expenditure to be brought to charge in India in connection with Stores shipped to India under War Indents:	£	s.	d.			
Supply and Transport	18	15	0			
Ordnance and Miscellaneous	*—8,513*	*10*	*1*			
Ordnance Factories		5	4			
Clothing	*—120*	*9*	*2*			
Medical	*—8*	*10*	*1*			
				—8,623	*9*	*0*
Stores supplied by the War Office on direct demands from India				*—1,872*	*5*	*7*
Stores supplied for Military purposes on direct demands from Aden				101	7	2
Indian Civil Service Provident Fund (Rupee Branch)				1,610	16	11
Remittances by Administrators-General and Official Trustees in India				89,041	3	9
Expenditure in connection with the extension of Ordnance Factories in India				272	18	3
Purchase of Ford Cars				2,036	11	0
Passage Advances to Government Officers				3,484	10	5
Payments on account of the General Provident Fund				6,384	5	2
Payments on account of the Bengal and Madras Service Family Pension Fund				682	10	5
Miscellaneous Payments to be brought to charge or recovered in India				54,675	16	5
Miscellaneous Pay and Pensions chargeable to other than Indian Revenues				7,245	0	4
Stores chargeable to Provincial and Local Funds, and to Native States				21,914	6	9
Enemy Ships under the control of the Director, Royal Indian Marine				19	2	6
Purchase of Molasses				5,668	13	2
Purchase of Java Quinine				38,179	13	7
Grants-in-aid to Indian Students				387	10	0
Payments on Account of Stores under Heads of Service which have been wholly or partially provincialised—included in Remittance Account under the arrangement made in telegram from High Commissioner to Government of India, dated 8th February 1921, No. 211:—						
Irrigation Capital Expenditure				51	11	4
Exchange Adjustments on Remittance Transactions				24	13	5
						221,284 16 0
TOTAL Disbursements on account of the Central Government						11,179,488 11 10

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS.
(For details see pages 54 to 68.)

	£	s.	d.			
Madras	205,521	1	11			
Bombay	493,503	6	4			
Bengal	304,143	15	4			
United Provinces of Agra and Oudh	147,198	18	9			
Punjab	349,026	19	9			
Burma	257,719	18	3			
Bihar and Orissa	79,949	8	7			
Central Provinces and Berar	65,146	16	9			
Assam	28,012	18	9			
						1,930,223 4 5
TOTAL Disbursements						13,109,711 16 3
Balance on 31st March 1923 at the Bank of England and in the hands of Sub-Accountants						207,044 2 8
						13,316,755 18 11

G. H. STOKER, *Chief Accounting Officer.*

and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

W. A. STURDY, *Auditor.*

* Details, *see* Appendix H.

APPENDIX I.

STATEMENT SHOWING THE BALANCES ON ACCOUNTS INCLUDED UNDER DEPOSITS AND ADVANCES (*See* PAGES 50 AND 51).

Debit Balances.

	Balance, 31st March 1922.	Transactions during 1922-23.		Balance, 31st March 1923.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stores, &c., for Iraq Administration	84,231 9 6	4,614 1 5	77,249 5 0	11,596 5 11
Loan to London School of Medicine for Women in connection with Indian women students	1,000 0 0	—	—	1,000 0 0
Rebates on Passages	—	2,008 11 1	—	2,008 11 1
Commutations of Pensions on behalf of Provincial Governments	—	9,955 15 1	112 18 7	9,842 16 6
Miscellaneous	421 19 8	1,696 7 8	1,644 12 9	473 14 7
TOTAL £	85,653 9 2	18,274 15 3	79,006 16 4	24,921 8 1

Credit Balances.

Enemy Ships employed under the control of the High Commissioner	328,808 11 6	439,739 1 6	443,417 15 5	332,487 5 5
Bills payable—Liabilities in respect of Stores supplied up to the end of the financial year, and charged to Service heads, but not yet paid for. (For details *see* Appendix II.)	267,367 16 10	1,999,172 7 0	2,475,492 14 8	743,688 4 6
Burma War Fund	—	300 10 0	350 0 0	49 10 0
Passages of Indian students	30 0 0	30 0 0	—	—
Miscellaneous	—	276 5 5	345 0 6	68 15 1
TOTAL £	596,206 8 4	2,439,518 3 11	2,919,605 10 7	1,076,293 15 0

APPENDIX II.

BILLS PAYABLE.

Details of Liabilities in respect of Stores supplied up to end of Financial Year and charged to Military Service heads but not yet paid for.

Service.	Value of Stores supplied up to and including 31st March 1922, but not paid for.	Value of Stores supplied during 1922-23 (Receipts).	Value of Stores paid for during 1922-23 (Payments).	Total Value of Stores supplied up to and including 31st March 1923, but not paid for.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Army, Effective—				
Clothing	10,175 2 7	363,609 1 5	346,821 7 4	26,962 16 8
Ordnance Arsenals and Depôts	164,805 11 1	664,746 8 7	510,599 16 10	318,952 2 10
North-West Frontier	1,306 0 0	257 4 10	1,519 8 4	43 16 6
Medical	5,059 16 8	102,553 0 6	100,390 2 0	7,222 15 2
Military Farms	28 17 6	5,842 9 10	5,770 17 6	100 9 10
Supply and Transport	9,753 19 8	72,523 16 7	53,141 4 6	29,136 11 9
Remount	44 12 9	4,183 5 7	4,136 19 1	90 19 3
Mechanical Transport	15,041 3 9	322,984 16 4	282,168 17 10	55,857 2 3
Aviation	31,071 15 0	541,822 9 0	372,501 18 11	200,392 5 1
Ordnance Factories	21,496 18 4	158,022 16 3	140,490 14 0	39,029 0 7
Manufacture of 3·7 Howitzer Equipment	4,756 11 9	10,223 16 3	8,765 0 7	6,215 7 5
Publications and Miscellaneous	—	12,146 7 9	10,208 0 2	1,938 7 7
Marine, Effective	2,338 19 5	76,313 2 9	63,856 10 11	14,795 11 3
Military Works	1,488 8 4	140,263 19 0	98,801 9 0	42,950 18 4
Total	267,367 16 10	2,475,492 14 8	1,999,172 7 0	743,688 4 6

No. 4a.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Madras, from 1st April 1922 to 31st March 1923.

	£ s. d.	£ s. d.	£ s. d.
LAND REVENUE:			
Leave and Deputation Salaries		1,365 13 1	
Expenses connected with an officer recruited in England:			
Miscellaneous—Travelling Expenses, &c.	9 7 4		
Advance of Pay, &c., on appointment	92 5 6		
Passage to India	120 0 0		
		221 12 10	
Stores		244 9 3	
			1,831 15 2
EXCISE:			
Leave and Deputation Salaries		720 4 8	
Stores		852 1 2	
			1,572 5 10
FOREST:			
Leave and Deputation Salaries		3,270 7 11	
Miscellaneous—Travelling Expenses, &c.		41 18 0	
Advances on Appointment		102 17 0	
Passages to India		416 2 0	
Stores		77 13 7	
			3,908 18 6
GENERAL ADMINISTRATION:			
B. Legislative Bodies:	£ s. d.		
Leave and Deputation Salaries	443 3 4		
Miscellaneous—Travelling Expenses, &c.	6 0 0†		
		449 3 4	
C. Secretariat and Headquarters' Establishments:			
Leave and Deputation Salaries		4,425 19 10	
D. Commissioners:			
Leave and Deputation Salaries		494 12 5	
E. District Administration:	£ s. d.		
Leave and Deputation Salaries	26,693 13 2		
Miscellaneous—Bonus for Legal Study	50 0 0		
		26,743 13 2	
Advances on Appointment		118 4 2	
Stores		51 13 7	
			32,283 6 6
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries		9,056 19 4	
Miscellaneous—Bonus in accordance with Legal Study Rules		200 0 0	
			9,256 19 4
JAILS AND CONVICT SETTLEMENTS:			
Leave and Deputation Salaries		400 7 11	
Stores		250 11 0	
			650 18 11
POLICE:			
Leave and Deputation Salaries		10,515 0 4	
Passages to India		299 14 0	
Stores		2,955 5 8	
			13,770 0 0
SCIENTIFIC DEPARTMENTS:			
Stores		-	218 16 4
EDUCATION:			
A. University:	£ s. d.		
Leave and Deputation Salaries	5,172 17 4		
Miscellaneous—Travelling Expenses, &c.	*—10 18 7*		
		5,161 18 9	
B. Secondary: Leave and Deputation Salaries		356 6 11	
C. Primary: Leave and Deputation Salaries		204 9 10	
E. General:	£ s. d.		
Leave and Deputation Salaries	470 7 0		
Passages to India	68 18 0		
Government Scholarships	1,690 7 0		
		2,229 12 0	
Stores		1,948 13 8	
			9,901 1 2
MEDICAL:			
Leave and Deputation Salaries		9,376 9 10	
Miscellaneous—Travelling Expenses, &c.		411 11 0†	
Passages to India		41 12 0	
Stores		6,415 13 4	
Government Scholarships		316 17 6	
			16,562 3 8
Carried forward		-	89,956 5 5

No. 4a.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF MADRAS, from 1st April 1922 to 31st March 1923—*cont.*

	£ s. d.	£ s. d.
Brought forward - - -	- - -	89,956 5 5
PUBLIC HEALTH:		
Leave and Deputation Salaries - - - - -	711 2 2	
Miscellaneous—Travelling Expenses, &c., of an Officer on deputation to America - - - - - - -	409 7 8	
Stores - - - - - - - -	767 7 4	
		1,887 17 2
AGRICULTURE:		
Leave and Deputation Salaries - - - - -	2,346 13 5	
Miscellaneous—Rebates on Passages - - - -	*—26 4 0*	
Stores - - - - - - - -	944 0 4	
Do. Veterinary - - - - - - -	312 9 11	
		3,576 19 8
INDUSTRIES:		
Leave and Deputation Salaries - - - - -	989 16 7	
Miscellaneous—Travelling Expenses, &c. - - - -	369 15 7†	
Government Scholarships - - - - - -	1,431 17 3	
Stores - - - - - - - -	4,285 12 7	
Do. Fisheries - - - - - - -	2,420 7 6	
		9,497 9 6
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries - - - - -	403 8 8	
Stores - - - - - - - -	0 16 3	
		404 4 11
CIVIL WORKS:		
Leave and Deputation Salaries - - - - -	8,137 8 5	
Miscellaneous—Rebates on Passages - - - -	*—24 0 0*	
Stores - - - - - - - -	27,443 13 0	
		35,557 1 5
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances - - - -	8,902 8 6	
Commuted value of Pensions - - - - -	973 11 11	
Covenanted Civil Service Pensions—		
Annuities - - - - - - -	3,987 16 2	
Commuted value of Annuities - - -	3,888 1 2	
Passage Gratuities - - - - - - -	673 10 9	
		18,425 8 6
STATIONERY AND PRINTING:		
Leave and Deputation Salaries - - - - -	473 0 1	
Miscellaneous—Travelling Expenses, &c. - - - -	14 15 2	
Stores—Government Press - - - - - -	5,314 3 4	
Do. Stationery - - - - - -	36,642 11 8	
		42,444 10 3
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S. - -	3,764 10 0	
Sundry items - - - - - - - -	6 15 1	
		3,771 5 1
TOTAL - - - -		£205,521 1 11

† Including Lodging Allowances of Officers on Study Leave.

Office of High Commissioner for India, London, S.W. 1,
August 1923.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is in my opinion correct.

INDIA AUDIT OFFICE, 31st December 1923.

W. A. STURDY, *Auditor.*

No. 4b.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Bombay, from 1st April 1922 to 31st March 1923.

	£ s. d.	£ s. d.	£ s. d.
LAND REVENUE:			
Leave and Deputation Salaries	1,674 15 10		
Miscellaneous—Travelling Expenses, &c.	2 3 11		
Stores	2,122 0 8		
		3,799 0 5	
EXCISE:			
Leave and Deputation Salaries	1,535 3 9		
Miscellaneous—Travelling Expenses, &c.	3 8 8		
Stores	79 0 4		
		1,617 12 9	
FOREST:			
Leave and Deputation Salaries	3,841 7 6		
Passages to India	123 10 0		
Stores	484 16 10		
		4,449 14 4	
IRRIGATION, NAVIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:			
Leave and Deputation Salaries	4,782 8 10		
Miscellaneous—Travelling Expenses, &c.	14 17 5		
Stores	128 0 1		
		4,925 6 4	
IRRIGATION, NAVIGATION, &c., WORKS:			
Stores	- -	339 5 11	
INTEREST ON ORDINARY DEBT:			
Stores	- -	377 12 10	
GENERAL ADMINISTRATION:			
C. Secretariat and Headquarters' Establishments:			
Leave and Deputation Salaries	4,889 18 1		
D. Commissioners:			
Leave and Deputation Salaries	2,969 7 2		
E. District Administration:			
Leave and Deputation Salaries	19,231 4 3		
Stores	0 8 11		
		27,090 18 5	
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries	- -	13,783 19 2	
JAILS AND CONVICT SETTLEMENTS:			
Leave and Deputation Salaries	2,354 3 7		
Stores	2,026 13 1		
		4,380 16 8	
POLICE:			
Leave and Deputation Salaries	13,893 1 5		
Passages to India	235 11 0		
Stores	149 12 10		
		14,278 5 3	
EDUCATION:			
A. University:			
Leave and Deputation Salaries	5,416 11 9		
Miscellaneous—Travelling Expenses, &c.	55 4 0*		
	5,471 15 9		
B. Secondary:			
Leave and Deputation Salaries	127 6 1		
Miscellaneous—Travelling Expenses, &c.	129 12 0*		
	256 18 1		
E. General:			
Leave and Deputation Salaries	1,848 6 6		
Miscellaneous—Travelling Expenses, &c.	115 8 0*		
Government Scholarships	3,233 16 1		
Passages to India	64 16 0		
	5,262 6 7		
Stores	*—0 0 3*		
		10,991 0 2	
MEDICAL:			
Leave and Deputation Salaries	8,451 15 1		
Miscellaneous—Travelling Expenses, &c.	326 19 8*		
Stores	816 14 11		
		9,595 9 8	
PUBLIC HEALTH:			
Leave and Deputation Salaries	2,017 0 1		
Passages to India	77 8 0		
Stores	0 15 5		
		2,095 3 6	
Carried forward	- -	97,724 5 5	

No. 4b.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BOMBAY, from 1st April 1922 to 31st March 1923—*cont.*

	£ s. d.	£ s. d.
Brought forward	- -	97,724 5 5
AGRICULTURE:		
Leave and Deputation Salaries	3,706 5 10	
Miscellaneous—Travelling Expenses, &c.	479 10 11*	
Passages to India, &c., of an Officer on deputation to America, &c.	236 1 6	
Stores	0 1 5	
		4,421 19 8
INDUSTRIES:		
Leave and Deputation Salaries	—	
Miscellaneous—Rebates on Passages	*-8 12 0*	
Expenses incurred in connection with the British Industries Fair, 1923	141 7 7	
Stores	1,979 2 5	
		2,111 18 0
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	- -	1,049 16 6
CIVIL WORKS:		
Leave and Deputation Salaries	3,359 2 5	
Miscellaneous—Travelling Expenses, &c.	15 12 0*	
Passages to India	69 7 0	
Stores	25,384 5 6	
		28,828 6 11
FAMINE RELIEF:		
Leave and Deputation Salaries	115 14 10	
Stores	590 0 0	
		705 14 10
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	7,971 13 11	
Commuted value of Pensions	2,069 18 0	
Covenanted Civil Service Pensions:		
Annuities	8,678 10 2	
Commuted value of Annuities	6,712 3 10	
Compassionate Allowances	162 15 3	
Passage Gratuities	605 5 8	
		26,200 6 10
STATIONERY AND PRINTING:		
Leave and Deputation Salaries	169 2 7	
Stores	27,943 15 9	
		28,112 18 4
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S.	1,145 6 0	
Sundry items	73 4 7	
		1,218 10 7
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	190,373 17 1
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.		
CONSTRUCTION OF IRRIGATION WORKS:		
Stores	- -	44,040 15 7
BOMBAY DEVELOPMENT SCHEME:		
Stores	255,508 14 2	
Leave and Deputation Salaries	2,756 16 10	
Miscellaneous—Travelling Expenses, &c., and Retaining Fees	624 2 8	
Passages to India	199 0 0	
		259,088 13 8
TOTAL		£493,503 6 4

* Including expenses or subsistence allowances of Officers on Deputation or study leave.

Office of High Commissioner for India, London, S.W. 1,
August 1923.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that it is, in my opinion, correct.

INDIA AUDIT OFFICE, 31st December 1923.

W. A. STURDY, *Auditor.*

No. 4c.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Bengal, from 1st April 1922 to 31st March 1923.

	£ s. d.	£ s. d.
LAND REVENUE:		
Leave and Deputation Salaries	- -	925 6 8
EXCISE:		
Stores	- -	68 13 6
FOREST:		
Leave and Deputation Salaries	1,932 6 4	
Passages to India	193 13 0	
Stores	690 11 1	
		2,816 10 5
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries	1,087 16 7	
Passages to India	170 12 4	
Stores	162 12 6	
		1,421 1 5
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries	77 8 5	
C. Secretariat and Headquarters' Establishments: Leave and Deputation Salaries	6,853 1 5	
D. Commissioners: Leave and Deputation Salaries	703 14 8	
E. District Administration: £ s. d.		
Leave and Deputation Salaries 18,857 12 4		
Miscellaneous—Travelling Expenses, &c. 5 3 0		
	18,862 15 4	
Stores	108 18 10	
		26,605 18 8
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries	16,389 3 9	
Miscellaneous—Bonus in accordance with Legal Study Rules	175 0 0	
		16,564 3 9
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries	994 11 0	
Stores	7,466 7 9	
		8,460 18 9
POLICE:		
Leave and Deputation Salaries	13,851 8 6	
Passages to India	288 8 0	
		14,139 16 6
PORTS AND PILOTAGE:		
Leave and Deputation Salaries	- -	4,884 6 10*
SCIENTIFIC DEPARTMENTS:		
Stores	- - -	*—1 0 7*
EDUCATION:		
A. University: £ s. d.		
Leave and Deputation Salaries 4,819 8 8		
Miscellaneous—Travelling Expenses, &c. 148 18 10†		
	4,968 7 6	
B. Secondary: Leave and Deputation Salaries	1,154 13 0	
C. Primary: Leave and Deputation Salaries	105 2 0	
E. General:		
Leave and Deputation Salaries 3,384 13 10		
Miscellaneous—Travelling Expenses, &c. 227 1 0†		
Government Scholarships 3,421 6 5		
	7,033 1 3	
Stores	2 1 3	
		13,263 5 0
MEDICAL:		
Leave and Deputation Salaries	11,708 1 0	
Miscellaneous—Travelling Expenses, &c.	183 12 0†	
Stores	4,478 15 7	
		16,370 8 7
PUBLIC HEALTH:		
Leave and Deputation Salaries	1,312 2 5	
Stores	976 13 3	
		2,288 15 8
Carried forward	- -	107,808 5 2

*Including 4,205*l.* 12*s.* 8*d.*, Bengal Pilot Service.
† Including Lodging Allowances of Officers on Study Leave.

No. 4c.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BENGAL, from 1st April 1922 to 31st March 1923—*cont.*

	£. s. d.	£ s. d.
Brought forward -	- -	107,808 5 2
AGRICULTURE:		
Leave and Deputation Salaries - - - - -	3,577 4 4	
Passages to India - - - - - - -	51 4 0	
Stores - - - - - - - -	392 18 3	
		4,021 6 7
INDUSTRIES:		
Leave and Deputation Salaries - - - - -	1,913 7 1	
Grant-in-aid to an Indian Student - - - - -	75 0 0	
Stores - - - - - - - -	2,378 16 8	
		4,367 3 9
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries - - - - -	668 5 0	
Miscellaneous—Travelling Expenses, &c. - - - -	65 14 4	
		733 19 4
CIVIL WORKS:		
Leave and Deputation Salaries - - - - -	4,463 7 7	
Passages to India—Adjustments - - - - -	*–121 14 4*	
Stores - - - - - - - -	3,158 18 7	
		7,500 11 10
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances - - - -	9,875 6 5*	
Compassionate Allowances - - - - - -	3 11 2	
Commuted value of pensions - - - - - -	1,018 10 2	
Covenanted Civil Service Pensions—Annuities - - -	3,242 0 4	
Passage gratuities - - - - - - -	23 2 6	
		14,162 10 7
STATIONERY AND PRINTING:		
Leave and Deputation Salaries - - - - -	62 1 10	
Stores - - - - - - - -	21,786 12 1	
		21,848 13 11
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service - - - - - - - - -	3,564 11 0	
Sundry items - - - - - - - -	4 19 7	
		3,569 10 7
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - -		164,012 1 9

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:	
Stores - - - - - - - - - - - -	1,438 13 3
WATERWAYS AND EMBANKMENTS:	
Stores - - - - - - - - - - - -	138,693 0 4
TOTAL - - - - - -	£304,143 15 4

* Includes 868*l.* 0*s.* 4*d.* for Judges and 2,273*l.* 10*s.* 9*d.* for Bengal Pilots.

Office of High Commissioner for India, London, S.W. 1,
August 1923.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the following observation, it is, in my opinion, correct.

The amount of 25,716*l.* 14*s.* 9*d.* charged under the heading "General Administration" (Non-Voted) includes, in accordance with the classification shown on the last pay certificate, the leave salary of a member of the Indian Civil Service who held an appointment on the Calcutta Improvement Trust. I raised the question whether any portion of his leave salary was debitable to the Trust, and I was informed that steps were consequently being taken in India to recover Rs. 14,000 from that body.

INDIA AUDIT OFFICE, 31st December 1923.

W. A. STURDY, *Auditor.*

No. 4d.—Account of the Disbursements of the High Commissioner for India, on account of the Government of the United Provinces of Agra and Oudh, from 1st April 1922 to 31st March 1923.

	£ s. d.	£ s. d.
EXCISE:		
Leave and Deputation Salaries	304 15 2	
Miscellaneous—Travelling Expenses, &c.	106 8 1	
Stores	71 18 2	
		483 1 5
FOREST:		
Leave and Deputation Salaries	6,273 4 10	
Miscellaneous—Travelling Expenses, &c.	218 6 9*	
Passages to India	247 11 0	
Stores	164 11 6	
		6,903 14 1
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries	2,386 2 10	
Passages to India	66 10 0	
Stores	144 19 7	
		2,597 12 5
GENERAL ADMINISTRATION:		
C. Secretariat Headquarters' Establishments:		
Leave and Deputation Salaries	2,342 4 11	
D. Commissioners:		
Leave and Deputation Salaries	8,439 17 11	
E. District Administration:	£ s. d.	
Leave and Deputation Salaries	26,695 9 5	
Miscellaneous—Travelling Expenses, &c.	15 5 6	
	26,710 14 11	
Allowances, &c., of Selected Candidates for the I.C.S.	1,966 2 4	
Advances on Appointment	39 3 8	
Stores	0 3 3	
		39,498 7 0
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries	18,196 12 8	
Miscellaneous—Adjustment of amount advanced to an officer in 1921–22 for legal studies	*—100 0 0*	
		18,096 12 8
POLICE:		
Leave and Deputation Salaries	15,346 9 8	
Miscellaneous—Travelling Expenses, &c	11 4 0	
Passages to India	380 15 0	
Stores	8,052 7 2	
		23,790 15 10
EDUCATION:		
A. University:		
Leave and Deputation Salaries	2,850 7 8	
B. Secondary:	£ s. d.	
Leave and Deputation Salaries	255 6 11	
Miscellaneous—Travelling Expenses, &c.	35 8 0†	
	290 14 11	
D. Special:		
Leave and Deputation Salaries	72 9 3	
Miscellaneous—Rebates on Passages	*—32 8 0*	
	40 1 3	
E. General:		
Leave and Deputation Salaries	1,630 12 8	
Miscellaneous—Rebates on Passages	*—7 4 0*	
Government Scholarships	1,413 3 3	
	3,036 11 11	
Stores	258 1 7	
		6,475 17 4
MEDICAL:		
Leave and Deputation Salaries		5,186 12 0
PUBLIC HEALTH:		
Leave and Deputation Salaries	751 0 8	
Passages to India	387 0 0	
Stores	362 4 11	
		1,500 5 7
AGRICULTURE:		
Leave and Deputation Salaries	2,362 15 10	
Passages to India—Refund on resignation of appointment	*—66 10 0*	
Stores	3,952 19 10	
		6,249 5 8
Carried forward		110,782 4 0

* Including allowance to a Probationer undergoing training for an additional year.
† Including lodging allowance of Officers on Study Leave.

No. 4d.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from 1st April 1922 to 31st March 1923—*cont.*

	£ s. d.	£ s. d.
Brought forward	- -	110,782 4 0
INDUSTRIES:		
Leave and Deputation Salaries	473 0 6	
Miscellaneous—Travelling Expenses, &c.	2 8 11	
Stores	586 11 7	
		1,062 1 0
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	- -	742 5 1
CIVIL WORKS:		
Leave and Deputation Salaries	8,649 4 7	
Miscellaneous—Rebates on passages	*—17 4 0*	
Stores	41 17 0	
		8,673 17 7
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	10,639 14 6*	
Commuted value of Pensions	1,287 16 6	
Covenanted Civil Service Pensions—Annuities	7,354 14 2	
Passage Gratuities	1,152 6 4	
		20,434 11 6
STATIONERY AND PRINTING:		
Stores	- -	541 11 11
MISCELLANEOUS:		
Sundry items	- -	40 15 11
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	142,277 7 0

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:	
Stores	4,921 11 9
TOTAL	£147,198 18 9

* Includes 569*l.* 11*s.* 10*d.* for Judges.

Office of High Commissioner for India, London, S.W. 1,
August 1923.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that it is, in my opinion, correct.

INDIA AUDIT OFFICE, 31st December 1923.

W. A. STUDDY, *Auditor.*

No. 4e.—Account of the Disbursements of the High Commissioner for India, on account of the Government of the Punjab, from 1st April 1922 to 31st March 1923.

	£	s.	d.	£	s.	d.
LAND REVENUE:						
Leave and Deputation Salaries				*—163*	*13*	*0*
EXCISE:						
Leave and Deputation Salaries	409	7	7			
Stores	18	13	10			
				428	1	5
FOREST:						
Leave and Deputation Salaries	1,863	3	1			
Miscellaneous—Travelling Expenses, &c., of an Officer on deputation to Norway	119	13	4			
Passages to India	332	17	0			
Advances on Appointment	65	4	2			
Stores	349	7	7			
				2,730	5	2
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:						
Leave and Deputation Salaries	14,393	5	11			
Miscellaneous—Travelling Expenses, &c., of an Officer on Deputation to America, &c.	354	13	9			
Passages to India	179	4	8			
Stores	64	15	6			
				14,991	19	10
IRRIGATION, &c., WORKS:						
Government Scholarships	272	6	3			
Stores	169	19	9			
				442	6	0
INTEREST ON ORDINARY DEBT:						
Stores				350	17	4
GENERAL ADMINISTRATION:						
B. Legislative Bodies: Leave and Deputation Salaries				703	4	7
C. Secretariat and Headquarters' Establishments: Leave and Deputation Salaries				7,665	0	7
D. Commissioners: Leave and Deputation Salaries				795	13	0
E. District Administration:	£	s.	d.			
Leave and Deputation Salaries	19,782	16	11			
Miscellaneous—Bonus in accordance with Legal Study Rules	25	0	0			
				19,807	16	11
Advances on appointment				39	3	8
Stores				78	11	9
				29,089	10	6
ADMINISTRATION OF JUSTICE:						
Leave and Deputation Salaries				15,036	11	7
Stores				8	3	11
				15,044	15	6
JAILS AND CONVICT SETTLEMENTS:						
Stores				577	18	6
POLICE:						
Leave and Deputation Salaries				12,133	1	3
Passages to India				373	10	8
				12,506	11	11
EDUCATION:						
A. University:	£	s.	d.			
Leave and Deputation Salaries	2,497	18	0			
Miscellaneous—Travelling Expenses, &c.	98	8	9*			
				2,596	6	9
B. Secondary: Leave and Deputation Salaries				989	18	7
D. Special:						
Leave and Deputation Salaries	380	11	11			
Miscellaneous—Travelling Expenses, &c.	99	2	0*			
				479	13	11
E. General:						
Leave and Deputation Salaries	1,888	0	4			
Miscellaneous—Travelling Expenses, &c.	293	4	0*			
Government Scholarships—Non-Technical	1,390	17	2			
				3,572	1	6
Stores				*—1*	*7*	*9*
				7,636	13	0
Carried forward				83,635	6	2

4e.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE PUNJAB, from 1st April 1922 to 31st March 1923—*cont.*

	£ s. d.	£ s. d.
Brought forward -	- - -	83,635 6 2
MEDICAL:		
Leave and Deputation Salaries - - - - -	4,013 3 6	
Miscellaneous—Travelling Expenses, &c. - - - -	73 16 0*	
Stores - - - - - - - - -	195 6 1	
		4,282 5 7
PUBLIC HEALTH:		
Leave and Deputation Salaries - - - - -	1,868 4 3	
Passages to India—Adjustments - - - - -	*—619 4 0*	
		1,249 0 3
AGRICULTURE:		
Leave and Deputation Salaries - - - - -	6,085 18 11	
Miscellaneous—Travelling Expenses, &c. - - - -	544 7 7*	
Passages to India - - - - - - - -	155 14 0	
Stores - - - - - - - - -	3,817 8 10	
		10,603 9 4
INDUSTRIES:		
Government Scholars—Technical - - - - -	813 7 11	
Passages to India - - - - - - -	64 0 0	
Expenses incurred in connection with British Industries Fair, 1923	298 7 7	
Stores - - - - - - - - -	8 2 4	
		1,183 17 10
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries - - - - -	472 13 9	
Stores - - - - - - - - -	8 2 5	
		480 16 2
CIVIL WORKS:		
Leave and Deputation Salaries - - - - -	4,194 14 1	
Miscellaneous—Refund of balance of advance made to an Officer on deputation to America, &c. - - - - -	*—123 10 11*	
Passages to India - - - - - - -	20 5 4	
Stores - - - - - - - - -	3,122 12 10	
		7,214 1 4
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances - - - -	9,378 13 4	
Commuted Value of Pensions - - - -	1,636 5 5	
Covenanted Civil Service Pensions—Annuities - - -	6,107 10 3	
Passage Gratuities - - - - - - -	598 4 5	
		17,720 13 5
STATIONERY AND PRINTING:		
Stores - - - - - - - - - -	- -	3,514 16 8
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S. - -	664 4 0	
Sundry items - - - - - - - -	9 12 4	
		673 16 4
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - -		£ 130,558 3 1

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:	
Stores - - - - - - - - - - -	218,468 16 8
TOTAL - - - -	£ 349,026 19 9

* Including Lodging Allowances, &c., of Officers on Study Leave.

Office of High Commissioner for India, London, S.W. 1,
August 1923.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that it is, in my opinion, correct.

INDIA AUDIT OFFICE, 31st December 1923.

W. A. STURDY, *Auditor.*

No. 4f.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Burma, from 1st April 1922 to 31st March 1923.

	£	s.	d.	£	s.	d.
LAND REVENUE:						
Leave and Deputation Salaries	-		-	488	9	6
EXCISE:						
Leave and Deputation Salaries	-		-	542	4	3
FOREST:						
Leave and Deputation Salaries	11,770	15	8			
Miscellaneous—Travelling Expenses, &c.	104	1	11			
Advances on appointment	84	17	11			
Passages to India	930	14	0			
Jungle Wood Exhibition (payments to the London Advisory Committee)	10,000	0	0			
				22,890	9	6
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:						
Leave and Deputation Salaries	-		-	309	19	1
IRRIGATION, &c., WORKS:						
Sundry items	5	2	10			
Stores	52,199	6	11			
				52,204	9	9
GENERAL ADMINISTRATION:						
A. Heads of Provinces:						
Leave and Deputation Salaries	624	14	7			
C. Secretariat and Headquarters' Establishments:						
Leave and Deputation Salaries	198	2	5			
D. Commissioners:						
Leave and Deputation Salaries	5,646	6	1			
E. District Administration:	£	s.	d.			
Leave and Deputation Salaries	23,096	10	2			
Miscellaneous—Travelling Expenses, &c.	48	16	0			
	23,145	6	2			
Stores	*—54*	*12*	*2*			
				29,559	17	1
ADMINISTRATION OF JUSTICE:						
Leave and Deputation Salaries	-		-	5,566	17	4
JAILS AND CONVICT SETTLEMENTS:						
Stores	-		-	268	11	2
POLICE:						
Leave and Deputation Salaries	8,992	9	9			
Miscellaneous—Travelling Expenses, &c.	43	3	0			
Passages to India	233	14	0			
Stores	764	15	5			
				10,034	2	2
PORTS AND PILOTAGE:						
Stores	-		-	7,432	11	7
EDUCATION:						
A. University:	£	s.	d.			
Leave and Deputation Salaries	1,261	14	8			
Miscellaneous—Travelling Expenses, &c.*	409	10	5			
	1,671	5	1			
B. Secondary:						
Leave and Deputation Salaries	639	14	4			
C. Primary:						
Leave and Deputation Salaries	52	6	2			
D. Special:						
Miscellaneous—Expenses connected with the recruitment of Officers for the Engineering School, Insein	31	1	7			
E. General:	£	s.	d.			
Leave and Deputation Salaries	1,458	7	7			
Miscellaneous—Travelling Expenses, &c.*	66	6	5			
Government Scholarships	2,444	13	3			
Passages to India	220	2	0			
	4,189	9	3			
				6,583	16	5
Carried forward	-		-	135,881	7	10

No. 4f.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BURMA, from 1st April 1922 to 31st March 1923—*cont.*

	£ s. d.	£ s. d.
Brought forward		135,881 7 10
MEDICAL:		
Leave and Deputation Salaries	12,253 7 5	
Miscellaneous—Travelling Expenses, &c.	54 12 0*	
Passages to India	77 18 0	
Stores	912 4 1	
		13,298 1 6
AGRICULTURE:		
Leave and Deputation Salaries	594 4 11	
Passages to India	233 14 0	
Stores	844 19 11	
		1,672 18 10
INDUSTRIES:		
Expenses incurred in connection with the British Industries Fair, 1923, and an Officer's Deputation on that account	869 2 7	
Expenses incurred on account of an Officer on Deputation in connection with British Empire Exhibition, 1924	529 1 0	
Stores	194 16 5	
		1,593 0 0
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	460 4 5	
Passages to India	77 18 0	
		538 2 5
CIVIL WORKS:		
Leave and Deputation Salaries	4,991 16 6	
Passages to India	935 0 0	
Stores	70,138 2 3	
		76,064 18 9
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	13,881 5 8	
Commuted value of Pensions	2,819 12 3	
Covenanted Civil Service Pensions:		
Annuities	3,053 5 3	
Commuted value of Annuities	1,647 9 0	
		21,401 12 2
STATIONERY AND PRINTING:		
Stores		4,820 16 0
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S.	2,354 18 0	
Passages to India	77 18 0	
Sundry items	16 4 9	
		2,449 0 9
TOTAL		£257,719 18 3

* Including Lodging and Subsistence Allowance of Officers on Deputation or Study Leave.

Office of High Commissioner for India, London, S.W. 1,
August 1923.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that it is in my opinion correct.

The last pay certificate of a member of the Indian Civil Service showed him as being entitled to 10 months 1 day combined privilege leave, leave on average salary and vacation leave. I raised the question whether such combined leave was not subject to a maximum of 8 months. Pending reference to India, combined leave was restricted to the shorter period, involving a reduction of 236*l.* in the amount payable as leave salary.

The view held by me was accepted by the Auditor-General.

INDIA AUDIT OFFICE, 31st December 1923.

W. A. STURDY, *Auditor.*

No. 4g.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Bihar and Orissa, from 1st April 1922 to 31st March 1923.

	£	s.	d.	£	s.	d.
LAND REVENUE:						
Leave and Deputation Salaries	1,469	18	3			
Stores	27	12	4			
				1,497	10	7
EXCISE:						
Leave and Deputation Salaries	65	14	8			
Stores	140	14	6			
				206	9	2
FOREST:						
Leave and Deputation Salaries	1,932	12	6			
Advances on appointment	24	7	10			
Passages to India	194	3	0			
				2,151	3	4
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:						
Leave and Deputation Salaries	-		-	419	12	5
GENERAL ADMINISTRATION:						
A. Heads of Provinces: Miscellaneous—Rebates on Passages	*—9*	*0*	*0*			
C. Secretariat and Headquarters' Establishments: Leave and Deputation Salaries	6,076	6	3			
D. Commissioners: Leave and Deputation Salaries	1,078	16	3			
E. District Administration:	£	s.	d.			
Leave and Deputation Salaries	14,657	17	4			
Advances on appointment	39	3	8			
	14,697	1	0			
Stores	62	5	7			
				21,905	9	1
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries	-		-	7,530	7	9
JAILS AND CONVICT SETTLEMENTS:						
Leave and Deputation Salaries	1,292	12	6			
Stores	2,873	10	7			
				4,166	3	1
POLICE:						
Leave and Deputation Salaries	3,415	8	0			
Passages to India	164	8	0			
				3,579	16	0
SCIENTIFIC DEPARTMENTS: Stores	-		-	3	2	10
EDUCATION:						
A. University:	£	s.	d.			
Leave and Deputation Salaries	3,282	4	3			
Miscellaneous—Lodging Allowance of an Officer on Study Leave	85	4	0			
				3,367	8	3
B. Secondary: Leave and Deputation Salaries	-		-	234	12	10
E. General:						
Leave and Deputation Salaries	1,014	17	8			
Passages to India	77	8	0			
Government Scholarships	1,126	8	0			
				2,218	13	8
				5,820	14	9
MEDICAL:						
Leave and Deputation Salaries	3,405	14	4			
Miscellaneous—Lodging Allowance of an Officer on Study Leave	92	8	0			
Stores	637	8	7			
				4,135	10	11
AGRICULTURE: Leave and Deputation Salaries	-		-	530	2	7
INDUSTRIES: Leave and Deputation Salaries	-		-	2,517	14	7
CIVIL WORKS:						
Leave and Deputation Salaries	5,992	11	6			
Miscellaneous—Rebates on Passages	*—7*	*4*	*0*			
Stores	6,456	13	8			
				12,442	1	2
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Superannuation and Retired Allowances	4,025	0	6			
Commuted value of Pensions	768	18	5			
Covenanted Civil Service Pensions—Annuities	5,016	7	11			
Passage Gratuities	100	1	6			
				9,910	8	4
STATIONERY AND PRINTING: Stores	-		-	2,122	10	2
MISCELLANEOUS:						
Allowances, &c., of selected candidates for the I.C.S.	1,007	5	8			
Sundry items	3	6	2			
				1,010	11	10
TOTAL	-		-	£79,949	8	7

Office of High Commissioner for India, London, S.W. 1,
August 1923.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that it is in my opinion correct.

India Audit Office, 31st December 1923.

W. A. Sturdy, *Auditor.*

No. 4h.—Account of the Disbursements of the High Commissioner for India, on account of the Government of the Central Provinces and Berar, from 1st April 1922 to 31st March 1923.

	£ s. d.	£ s. d.	£ s. d.
FOREST:			
Leave and Deputation Salaries	4,505 2 0		
Passages to India	39 17 0		
Advances on appointment	24 9 9		
		4,569 8 9	
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:			
Stores	- -	50 15 5	
IRRIGATION, &c., WORKS:			
Leave and Deputation Salaries	5,363 1 9		
Stores	80 18 7		
		5,444 0 4	
GENERAL ADMINISTRATION:			
C. Secretariat and Headquarters' Establishments: Leave and Deputation Salaries	1,664 17 2		
D. Commissioners: Leave and Deputation Salaries	1,745 6 1		
E. District Administration:	£ s. d.		
Leave and Deputation Salaries	13,327 17 0		
Advances on appointment	40 0 0		
	13,367 17 0		
Stores	0 13 11		
		16,778 14 2	
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries	4,913 0 9		
Miscellaneous—Bonus in accordance with Legal Study Rules	75 0 0		
		4,988 0 9	
JAILS AND CONVICT SETTLEMENTS:			
Leave and Deputation Salaries	878 10 1		
Stores	*—1 15 0*		
		876 15 1	
POLICE:			
Leave and Deputation Salaries	7,126 3 0		
Passages to India	60 11 4		
Stores	4 2 2		
		7,190 16 6	
EDUCATION:			
A. University: Leave and Deputation Salaries	2,782 1 2		
B. Secondary: Leave and Deputation Salaries	118 11 11		
E. General:	£ s. d.		
Leave and Deputation Salaries	2,690 8 8		
Government Scholarships	1,467 16 0		
	4,158 4 8		
		7,058 17 9	
MEDICAL: Leave and Deputation Salaries	- -	2,252 15 5	
PUBLIC HEALTH: Passage to India	- -	77 8 0	
AGRICULTURE: Leave and Deputation Salaries	- -	297 1 3	
CIVIL WORKS:			
Leave and Deputation Salaries	2,433 5 9		
Passages to India	24 0 0		
Stores	3,192 15 0		
		5,650 0 9	
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Superannuation and Retired Allowances	4,573 7 4		
Covenanted Civil Service Pensions—Annuities	2,511 17 4		
Passage Gratuities	273 15 0		
		7,358 19 8	
STATIONERY AND PRINTING: Stores	- -	1,168 3 9	
MISCELLANEOUS:			
Allowances, &c., of Selected Candidates for the I.C.S.	1,383 12 0		
Sundry items	1 7 2		
		1,384 19 2	
TOTAL	- -	£65,146 16 9	

Office of High Commissioner for India, London, S.W. 1,
August 1923.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that it is in my opinion correct.

India Audit Office, 31st December 1923.

W. A. Sturdy, *Auditor.*

No. 4i.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF ASSAM, from 1st April 1922 to 31st March 1923.

	£ s. d.	£ s. d.
EXCISE:		
Stores		23 4 10
FOREST:		
Leave and Deputation Salaries	1,214 3 4	
Stores	3 12 1	
		1,217 15 5
CONSTRUCTION OF PROVINCIAL RAILWAYS:		
Stores		2,168 15 11
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters' Establishments:		
Leave and Deputation Salaries	591 1 10	
D. Commissioners:	£ s. d.	
Leave and Deputation Salaries	622 19 1	
Miscellaneous—Bonus in accordance with Legal Study Rules	25 0 0	
	647 19 1	
E. District Administration:		
Leave and Deputation Salaries	7,613 18 10	
Stores	27 11 4	
		8,880 11 1
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries		2,181 5 2
POLICE:		
Leave and Deputation Salaries	1,384 16 6	
Passages to India	52 16 0	
Stores	291 4 11	
		1,728 17 5
EDUCATION:		
A. University:	£ s. d.	
Leave and Deputation Salaries	575 4 1	
Miscellaneous—Lodging Allowances, &c., of Officers on Study Leave	219 0 0	
	794 4 1	
E. General:		
Government Scholarships	572 13 6	
		1,366 17 7
MEDICAL:		
Leave and Deputation Salaries	2,979 9 8	
Miscellaneous—Lodging Allowance of Officer on Study Leave	9 0 0	
		2,988 9 8
PUBLIC HEALTH:		
Leave and Deputation Salaries	999 6 9	
Miscellaneous—Lodging Allowances of an Officer on Study Leave	63 12 0	
		1,062 18 9
AGRICULTURE:		
Leave and Deputation Salaries		634 12 8
CIVIL WORKS:		
Leave and Deputation Salaries	840 2 6	
Stores	1 2	
		840 3 8
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	1,244 17 1	
Commuted value of Pensions	984 2 0	
Covenanted Civil Service Pensions—Annuities	2,117 16 1	
Passage Gratuities	5 13 8	
		4,352 8 10
STATIONERY AND PRINTING:		
Stores		29 4 9
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S.	534 14 5	
Sundry items	2 18 7	
		537 13 0
TOTAL		£28,012 18 9

Office of High Commissioner for India, London, S.W. 1,
August 1923.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that it is in my opinion correct.

INDIA AUDIT OFFICE, 31st December 1923.

W. A. STURDY, *Auditor.*

No. 5.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS upon the Accounts of the HIGH COMMISSIONER FOR INDIA, for the year ended 31st March 1923; prepared and submitted to the GOVERNOR-GENERAL IN COUNCIL, in accordance with Clause 9 of the Order in Council dated 13th August 1920.

GENERAL.

1. No further duties affecting the scope of these accounts were transferred to the High Commissioner during the year ended 31st March 1923.

2. As this Report and those on the accounts for future years will be submitted to the Public Accounts Committee set up by the Legislative Assembly, it may be useful if I state that these Reports are intended to be informative as well as critical. The Reports on the Accounts of the High Commissioner for 1920-21 and 1921-22 contain matter which may be helpful in connection with any scrutiny which may be made of the present Report.

3. A statement showing the balances on accounts included in the section of the Account headed "Deposits and Advances" is contained in Appendix 1 on page 18. The excess of the total of credit balances (representing liabilities) over that of debit balances (representing assets) is 1,051,372*l.* 6*s.* 11*d.* The credit balances on Deposit Accounts include (*a*) 332,487*l.* 5*s.* 5*d.* on account of Enemy Ships employed under the control of the High Commissioner (*see* para. 4) and (*b*) 743,688*l.* 4*s.* 6*d.* on account of Bills Payable (*see* para. 5). The debit balances include (*a*) 11,596*l.* 5*s.* 11*d.* on account of Stores, &c., for Iraq Administration (*see* para. 6) and (*b*) 9,842*l.* 16*s.* 6*d.* on account of Commutation of Pensions on behalf of Provincial Governments (*see* para. 7).

ENEMY SHIPS UNDER THE CONTROL OF THE HIGH COMMISSIONER.

4. In para. 4 of my last Report I gave a brief summary of the results from 1915 to 31st March 1922 of the management of certain enemy ships which were detained in Indian ports at the outbreak of war.

As stated therein, the balance of receipts over expenditure up to 30th September 1920 was 3,584,646*l.* 2*s.* 10*d.*, which amount is still held by the Secretary of State in Council. The surplus for the period 1st October 1920 to 31st March 1923 amounts to 332,487*l.* 5*s.* 5*d.*

No decision has yet been reached as to the disposal of the profits resulting from the working of these ships. Since the date of my last Report, the fleet of eleven has been reduced to six; four vessels which were "prize" ships have been sold, realising 107,307*l.* 10*s.*; this amount is at present held by the Imperial Government. Another vessel, the *Moora*, has been transferred to the Commonwealth Government of Australia; the remaining six vessels are "reparation" ships, and the question of their disposal has not yet been decided; five of them are being worked and one is "laid up."

The Profit and Loss Account and the Balance Sheet for the year to 31st March 1923 show the position at that date to be as follows:—The gross profit earned during the year was 79,087*l.* 15*s.* 3*d.*, of which 21,692*l.* 10*s.* has been written off, viz., the difference between the amount realised from the sale of the four vessels referred to above and their "book-value" at the date of their sale. 25,395*l.* 5*s.* 3*d.* has been transferred to Reserve and the balance of 32,000*l.* has been added to the profit earned up to 31st March 1922, viz., 3,790,192*l.* 19*s.* 8*d.* as shown in my last Report. The total profit up to 31st March 1923 is therefore 3,822,192*l.* 19*s.* 8*d.*, in addition to which there is a Reserve Fund of 70,779*l.* 1*s.* 8*d.*

The *pro formâ* Insurance Account up to 31st March 1923 shows a surplus of 83,865*l.* 7*s.* 2*d.*, which is included in the profit shown above.

BILLS PAYABLE.

5. In para. 5 of my last Report I referred to the modifications in the Home Accounts rendered necessary on the adoption of cost accounting methods by the Military Accounts Department in India.

On 31st March 1922 the balance of the Deposit Account "Bills Payable" was 267,367*l.* 16*s.* 10*d.* In 1922-23 the amount charged to the service heads concerned was 2,475,492*l.* 14*s.* 8*d.*, and the actual payments were 1,999,172*l.* 7*s.*, leaving a balance on 31st March 1923 of 743,688*l.* 4*s.* 6*d.*, which should represent the value of stores, &c., charged finally but not paid for at that date.

This balance is very large in relation to the transactions for the year and requires some explanation. It is swollen by three unusual items, viz.:—

(1) About 200,000*l.* claimed by the Imperial Government on account of freight on stores shipped to India on direct demands. No vouchers in support of the claims have yet been supplied by the Imperial Government.

(2) About 60,000*l.* in respect of departmental expenses on Aviation Stores. The rate to be paid on that account has not yet been agreed.

(3) The greater part of the amount of 75,000*l.* referred to in para. 5 of my last Report. I agreed, with some hesitation, to that amount being brought to account under the service heads by credit to "Bills Payable." I did so as I was assured that stores to that value had been shipped to India, but it has since transpired that only about 17,000*l.* is payable, and credits amounting to 58,000*l.* will be given to the service heads concerned in the Account for 1923–24.

It will be seen that under cost accounting methods it is not always possible to guarantee the accuracy of the classification as shown in the account under audit at the date of its certification, as that classification is actually audited only when the payments involved are made and brought to account under the heading "Bills Payable." In most cases any errors in the classification of amounts brought to account up to the 31st March are rectified in the March Final Account, which is not closed until the following August, but in the case of exceptional items such as those referred to above, where payment is not made until long after the close of the financial year, the actual audit is not carried out until after the date of the report on the Account in which the amounts have been classified under service heads.

Such items will, however, be covered by the certificate on a subsequent account, viz., that in which the actual disbursement of the amounts is brought to account by debit to the heading "Bills Payable."

Stores supplied for the Iraq Administration.

6. In all, about 200,000*l.* was spent for this purpose between October 1920 and December 1922. The balance owing by the Iraq Administration on this account on 31st March 1923 was 11,596*l.* 5*s.* 11*d.*, which amount still remains outstanding.

I have raised a question as to the adequacy of the special rate fixed for Departmental Expenses in connection with these transactions.

Commutation of Pensions chargeable to Provincial Governments.

7. A new account under the heading "Deposits and Advances" was opened during the year, viz., "Commutation of Pensions on behalf of Provincial Governments." In order to avoid any inconvenience which might be caused to Provincial Governments by the Commutation of Proportionate Pensions it was decided that they should be allowed to exercise the option of either meeting the capital charge immediately or continuing to bear the charge for the whole pension as if no commutation had taken place. In the latter event the capital amount is debited to the Central Government under the new head of account referred to above, which receives credit by transfer entries of the amounts represented by the difference between the total pensions and the reduced amounts actually issued in consequence of the commutation.

If no further entries were made in the Accounts, the amounts debited to the deposit head would differ from those credited thereto, owing to the fact that in arriving at the capital amount to be issued in respect of the commuted pension discount is taken into consideration. To counteract this, it was decided to debit the deposit head and to credit the revenue head "Interest" with the amount of interest on the outstanding balance of the deposit account at the rate used in drawing up the commutation tables.

Departmental Charges for Services rendered by the High Commissioner.

8. The total cost of the establishments of the High Commissioner for the year 1922–23 was 212,463*l.* 2*s.* 5*d.* This amount is reduced, as explained in para. 6 of my last Report, by a charge of 2 per cent. levied on the value of stores supplied (1) to quasi-commercial departments of the Central Government, *e.g.*, Posts and Telegraphs, and State Railways, and (2) to Provincial Governments.

The amounts so charged, viz., 44,865*l.* 10*s.* 7*d.* and 25,864*l.* 8*s.* 8*d.* respectively, reduced the cost of the High Commissioner's Establishments to 141,733*l.* 3*s.* 2*d.*

Double Supply of Medal Ribbon.

9. The amount of 363,609*l.* 1*s.* 5*d.* charged under the heading "Military Services: Army—Effective: Stores for India; (1) Clothing," includes a sum of 4,161*l.* in respect of the cost of 62,400 yards of General Service Medal Ribbon.

The normal procedure for the supply of medal ribbon is that it is provided by the Government, *i.e.*, the Government of India or the Imperial Government, which authorises the medal. The latter Government provided the ribbon for all medals awarded in connection with the Great War, and this procedure was followed in the case of the medal authorised in June 1920 for operations in Afghanistan, although this medal was granted by the Government of India. It was not until May 1921, however, that the War Office informed the India Office of the fact that the estimated quantity of ribbon, viz., 100,000 yards, had been provided by them; at the same time they asked that if contracts had already been made by

the India Office for this ribbon they should, if possible, be cancelled. The India Office, in reply, stated that in accordance with demands received from India in August and October 1920, 84,200 yards had been ordered; that 35,000 yards had already been shipped to India; that the ribbon provided by the War Office would not be required by India; and that no responsibility for its cost could be admitted. After correspondence, however, the Secretary of State in Council decided that the amount claimed by the War Office, viz., 6,675*l.*, should be paid. On being informed of this, the Government of India asked that they might be furnished with the reasons for this decision. The reply sent was to the effect that the amount had been paid on the ground that the War Office had acted as the agents of the India Office, and that in other cases where loss had been incurred through mistakes or misunderstandings on the part of the India Office or the Government of India it had been borne by Imperial revenues.

The ribbon (about 98,000 yards) was taken into stock by the Director-General of Stores and the amount paid by the Secretary of State was included by him in his account current with the High Commissioner and charged to the heading mentioned above. Later, viz., in January 1923, an Indian demand for 36,000 yards of this ribbon required for Waziristan and Mahsud medals was met from this stock, but the balance of 62,400 yards is still at the India Store Depôt.

Technical Cost Accounting.

10. An amount of 900*l.* is included under the heading "General Administration: Professional Inspection of Stores," in respect of a payment to the Admiralty on account of services rendered by the Technical Costs Branch of that Department during the year ending 31st October 1922. The branch was formerly part of the Ministry of Munitions, and was inaugurated in 1915 by that Department for the purpose of checking prices to be paid for shells, ammunition, &c. Later, it was extended to cover other stores. Its staff, which is composed of Accountants and Technical Cost Engineers, is able to form an approximate estimate of the actual manufacturing costs of various stores.

During the war many contracts for stores contained a variation clause, *i.e.*, the prices fixed were subject to increase or decrease according to fluctuations in the prices of material or the rates of wages. The services of the Technical Costs Branch of the Ministry of Munitions were utilised by the Director-General of Stores without any claim being made for a share of salaries, &c., of the Branch. On its transfer to the Admiralty the question of a contribution from Indian revenues was raised, and the amount of 900*l.* mentioned above was sanctioned. The number of contracts containing the variation clause has diminished, if it has not entirely ceased, but tenders for certain classes of stores are referred to the Technical Costs Branch for advice. The amount saved on stores supplied to India up to June 1923 has been estimated at over 100,000*l.* While I am unable to check this figure, there is no doubt that the Branch has been of great service in the past, and the mere knowledge among contractors of its use by the Store Department probably has a considerable bearing on the prices quoted for stores. The Branch will probably find a permanent place as an adjunct to the supply departments of the Imperial Government.

Returned Packing Accounts.

11. In para. 8 of my last Report I made some comments regarding the non-return from India of packing accounts of stores despatched to that country. These documents serve two purposes, viz., they afford evidence of the stores having been duly received, and form the basis for effecting recovery in cases where stores have been damaged or short-delivered.

As a result of my comments, instructions were issued in India to all Departments concerned that packing accounts should invariably be returned to the Director-General of Stores, and with the least possible delay. This, combined with the reminders sent to India by the Director-General of Stores, should result in all the accounts being returned.

Further, a note has been added to the packing accounts to the effect that where shortage or damage occurs for which a claim should be made against suppliers for replacement, repair, or recovery of value, full particulars should be sent at once by letter to the Director-General of Stores. By this means it should be possible to enforce claims which otherwise would have had to be abandoned owing to lapse of time due to delay in the return of the packing account.

In view of these steps I do not propose to give the usual figures of missing accounts in this Report. In the next Report it will be possible to state what the effect of the promulgation of these orders has been.

Overcharges on Stores supplied to India by Departments of the Imperial Government.

12. Most of the queries raised by my Department referred to in the last sentence of para. 9 of my previous Report have now been answered.

The principal ones were the following:—

(i) Three hundred and thirty-four telephone sets were charged for at 6*l.* 10*s.* each instead of at 5*l.* 1*s.* 484*l.* was recovered.

(ii) Incorrect rates were charged for a large number of fuzes. 4,645*l.* was recovered.
(iii) Twenty thousand five hundred bombs were charged for at rates which included cost of packing, but packing cases were also charged for separately. 9,211*l.* was recovered.
(iv) Six million chargers were ordered and paid for at the vocabulary price of 2*l.* 3*s.* 6*d.* per 1,000; the question was raised whether these stores came under an offer by the Ministry of Munitions to supply completed chargers from surplus stores at the cost of the steel strip required for their manufacture, viz., about 3,000*l.* Further investigation showed that these particular chargers could not be brought under that offer, but it was finally agreed that they should be paid for at 50 per cent. of vocabulary prices. 6,525*l.* was recovered.

Government Stores lost on S.S. "Egypt."

13. Shipowners generally use a form of Bill of Lading under which goods are accepted for shipment and delivery subject to certain exceptions under which liability for loss, &c., is not admitted by them. Among the exceptions is one which runs as follows: "Any act, neglect or default whatsoever or error in judgment of the Master, Pilot, Officers, Engineers, Mariners, Stevedores or others." The India Office for many years has succeeded in inducing shipowners to use a special Bill of Lading which does not include the above "negligence clause."

The use of this form of Bill was continued by the High Commissioner for India on his appointment in October 1920, when, *inter alia*, the duty of supplying Government stores was transferred to him.

In May 1922 stores to the value of about 20,000*l.* were shipped by the High Commissioner in the Peninsular and Oriental steamer *Egypt*, which collided off Ushant with a French steamer and subsequently sank with a total loss of all stores on board. The question of making a claim on the shipping company on account of negligent navigation was carefully considered, and, in the first instance, an attempt was made to effect settlement without litigation. The company stated, however, that they were not prepared to admit any responsibility in the matter. The opinion was then sought of a firm of solicitors who have specialised in shipping business, and who usually advised the Secretary of State in Council in such cases; their opinion, which was favourable to the institution of legal proceedings, was confirmed by eminent counsel, and success was anticipated as in previous similar cases where action had been taken on the form of Bill of Lading used by the India Office. Before commencing a suit, however, the case was sent in April 1923 to the Department of the Government of India concerned for concurrence in the action proposed.

The Government of India replied in May 1923, approving the proposal if settlement out of Court was found to be impossible.

Further correspondence with the company and India, chiefly demi-official, ensued, and finally it was decided not to press the case against the company.

While I do not think it advisable to state the reasons urged in favour of this decision, I consider it is obligatory on me to give some account of the matter in order that any further investigation felt to be necessary may be carried out.

Outstanding Claims for Stores lost during the War.

14. Reference was made in para. 10 of my last Report to the case of the *Clan Mackay*. Further correspondence has taken place and it has now been agreed that the matter in dispute, which involves about 22,000*l.*, shall be referred to arbitration. The terms of reference have not yet, however, been finally settled.

Provisional Payments to Departments of the Imperial Government made subject to Adjustment.

15. In para. 11 of my last Report I drew attention to certain provisional payments which were still unadjusted.

These have now been adjusted, with one exception, viz., 367,202*l.* 11*s.* 3*d.* Of this amount it was discovered that 105,031*l.* 7*s.* 2*d.*, which had been classified under the heading "Ordnance: Arsenals," was chargeable to certain Guaranteed Railway Companies, and the sum was included in the High Commissioner's Account Current with the Secretary of State for adjustment by him.

The balance of 262,171*l.* 4*s.* 1*d.* is still under investigation, and the vouchers relating thereto have not yet been submitted for audit.

W. A. Sturdy,
Auditor.

India Audit Office,
31st December 1923.

No. 6.—SUMMARY of PAYMENTS in the Year 1922–23 for Stores procured for Shipment to India.

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
	CENTRAL.			
EXPENDITURE CHARGED AGAINST REVENUE.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Customs	189 14 4	8 13 10	—	198 8 2
3. Salt	1,622 14 2	36 1 6	—	1,658 15 8
4. Opium	650 16 11	82 12 9	—	733 9 8
7. Stamps	167,657 1 6	14,818 13 2	—	182,475 14 8
8. Forest	2,583 15 6	227 10 10	—	2,811 6 4
XIII. Irrigation	—	2 6	—	2 6
18. Posts and Telegraphs	358,670 10 6	17,012 7 8	5,802 6 0	381,485 4 2
Indo-European Telegraphs	10,818 2 5	922 12 1	400 13 2	12,141 7 8
22. General Administration	488 16 10	12 11 9	—	501 8 7
24. Administration of Justice	35 10 11	—	—	35 10 11
26. Police	18 4	—	—	18 4
27. Ports and Pilotage	1,592 4 3	267 8 4	—	1,859 12 7
29. Political	3,380 0 9	18 4 9	—	3,398 5 6
30. Scientific Departments	33,142 14 1	677 4 6	—	33,819 18 7
32. Medical	17,347 18 5	767 7 8	—	18,115 6 1
33. Public Health	8 10	—	—	8 10
34. Agriculture	11 13 1	1 19 8	—	13 12 9
35. Industries	8 11 11	5 0	—	8 16 11
36. Aviation	103 1 5	7 6 7	—	110 8 0
37. Miscellaneous Departments	1,886 8 4	36 14 0	—	1,923 2 4
38. Currency	380,155 7 6	7,000 6 0	—	387,155 13 6
39. Mint	1,836 10 6	81 16 10	—	1,918 7 4
41. Civil Works	1,829 11 11	307 6 0	—	2,136 17 11
46. Stationery and Printing	122,553 16 5	3,446 4 2	—	126,000 0 7
Military Services :				
48. Army—Effective:				
Clothing	354,506 8 3	9,102 13 2	—	363,609 1 5
Ordnance, Arsenals and Depôts	730,684 12 9	*—65,938 4 2*	—	664,746 8 7
Ordnance Factories	150,534 1 6	7,488 14 9	—	158,022 16 3
Medical	95,365 12 10	7,187 7 8	—	102,553 0 6
Military Farms	5,428 10 6	413 19 4	—	5,842 9 10
Supply and Transport	41,175 13 0	31,348 3 7	—	72,523 16 7
Remount	3,985 18 9	197 6 10	—	4,183 5 7
Mechanical Transport	301,867 7 8	21,117 8 8	—	322,984 16 4
Aviation	429,978 12 11	111,843 16 1	—	541,822 9 0
Manufacture of 3·7-inch Howitzer Equipment	10,187 3 8	36 12 7	—	10,223 16 3
North-West Frontier	254 2 7	3 2 3	—	257 4 10
Publications and Miscellaneous	12,050 18 6	95 9 3	—	12,146 7 9
49. Marine	74,311 9 1	2,001 13 8	—	76,313 2 9
50. Military Works	102,988 19 4	37,274 19 8	—	140,263 19 0
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	3,419,886 0 2	207,906 12 11	6,202 19 2	3,633,995 12 3
EXPENDITURE NOT CHARGED TO REVENUE.				
53. State Railways :				
Eastern Bengal Railway	231,522 2 5	35,199 6 5	7,887 2 5	274,608 11 3
North-Western Railway	1,389,600 5 0	330,914 8 1	41,994 15 3	1,762,509 8 4
Oudh and Rohilkund Railway	250,855 15 3	17,815 4 6	9,225 10 7	277,896 10 4
Aden Railways	9,030 10 1	506 16 3	270 19 10	9,808 6 2
Jodhpur-Hyderabad Railway	1,455 14 3	395 4 8	43 13 5	1,894 12 4
Delhi (New Capital) Railway Works	2,444 4 11	70 6 5	73 6 8	2,587 18 0
Khyber Railway	6,039 8 6	175 1 3	680 8 8	6,894 18 5
55. Irrigation	87 0 0	4 19 11	2 12 2	94 12 1
57. New Capital at Delhi	135,264 10 8	11,956 7 5	—	147,220 18 1
REMITTANCE ACCOUNT.				
Stores shipped to India under War Indents :				
Clothing	*—120 9 2*	—	—	*—120 9 2*
Ordnance and Miscellaneous	*—8,513 10 1*	—	—	*—8,513 10 1*
Ordnance Factories	—	5 4	—	5 4
Medical	*—8 10 1*	—	—	*—8 10 1*
Supply and Transport	—	18 15 0	—	18 15 0
Ford Cars	—	2,036 11 0	—	2,036 11 0
Stores for military purposes supplied on direct demands from Aden	99 11 6	1 15 8	—	101 7 2
Carried forward	5,437,642 13 5	607,001 14 10	66,381 8 2	6,111,025 16 5

No. 6.—SUMMARY of PAYMENTS in the Year 1922–23 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward - -	5,437,642 13 5	607,001 14 10	66,381 8 2	6,111,025 16 5
Stores chargeable to Provincial and Local Funds and to Native States:				
Railway Stores - - - -	17,068 6 5	1,890 16 10	—	18,959 3 3
Other Stores - - - - -	2,901 5 5	53 18 1	—	2,955 3 6
Irrigation—Capital Expenditure:				
Service provincialised or partly provincialised—charge in respect of indents marked under old system of accounts -	—	51 11 4	—	51 11 4
TOTAL CHARGED TO CENTRAL GOVERNMENT OF INDIA - - - -	5,457,612 5 3	608,998 1 1	66,381 8 2	*6,132,991 14 6
PROVINCIAL.				
MADRAS.				
5. Land Revenue - - -	235 2 11	2 5 3	7 1 1	244 9 3
6. Excise - - - - -	784 8 6	45 13 8	21 19 0	852 1 2
8. Forest - - - - -	74 6 6	1 2 6	2 4 7	77 13 7
22. General Administration -	41 8 7	9 10 6	14 6	51 13 7
25. Jails and Convict Settlements -	213 12 8	22 13 7	14 4 9	250 11 0
26. Police - - - - -	2,817 10 7	53 18 7	83 16 6	2,955 5 8
30. Scientific Departments - -	210 17 3	1 12 7	6 6 6	218 16 4
31. Education - - - -	1,739 11 7	156 18 3	52 3 10	1,948 13 8
32. Medical - - - -	5,955 3 9	281 2 3	179 7 4	6,415 13 4
33. Public Health - - - -	703 19 6	41 11 2	21 16 8	767 7 4
34. Agriculture - - - -	865 1 11	54 7 5	24 11 0	944 0 4
34. Agriculture (Veterinary) - -	282 0 3	5 0 2	25 9 6	312 9 11
35. Industries - - - -	3,869 18 6	293 8 4	122 6 3	4,285 12 7
35B. Industries (Fisheries) - - -	2,255 15 5	96 12 2	67 19 11	2,420 7 6
37. Miscellaneous Departments - -	—	16 3	—	16 3
41. Civil Works - - - -	25,222 4 4	1,461 15 0	759 13 8	27,443 13 0
46. Stationery and Printing (Government Press) - - - -	5,073 19 9	90 0 4	150 3 3	5,314 3 4
46. Stationery and Printing (Stationery) -	31,851 3 5	3,835 17 7	955 10 8	36,642 11 8
TOTAL charged to Revenue - -	82,196 4 11	6,454 5 7	2,495 9 0	91,145 19 6
BOMBAY.				
5. Land Revenue - - - -	1,922 4 8	134 2 1	65 13 11	2,122 0 8
6. Excise - - - - -	74 4 1	2 7 9	2 8 6	79 0 4
8. Forests - - - -	445 7 2	17 4 2	22 5 6	484 16 10
XIII. Irrigation - - - -	120 0 0	4 8 1	3 12 0	128 0 1
14. Irrigation - - - -	4 0	—	1 4 1	1 8 1
15. Irrigation - - -	317 6 0	11 1 7	9 10 3	337 17 10
19. Interest on Ordinary Debt - -	360 5 3	6 11 5	10 16 2	377 12 10
22. General Administration - -	5 0	3 9	2	8 11
25. Jails and Convict Settlements -	1,935 3 0	50 8 1	41 2 0	2,026 13 1
26. Police - - - - -	143 12 7	1 14 1	4 6 2	149 12 10
31. Education - - - -	—	—	—3	—3
32. Medical - - - -	739 3 5	37 17 3	39 14 3	816 14 11
33. Public Health - - - -	15 0	—	5	15 5
34. Agriculture - - - -	18 0	—	—16 7	1 5
35. Industries - - - -	88 5 0	1,888 4 6	2 12 11	1,979 2 5
41. Civil Works - - - -	24,080 10 11	313 10 8	990 3 11	25,384 5 6
43. Famine Relief - - -	538 6 5	35 10 7	16 3 0	590 0 0
46. Stationery and Printing - -	26,290 15 6	888 8 4	764 11 11	27,943 15 9
TOTAL charged to Revenue - -	57,057 6 0	3,391 12 4	1,973 8 4	62,422 6 8
55. Construction of Irrigation, &c., Works	42,457 3 3	616 8 6	967 3 10	44,040 15 7
59. Bombay Development Scheme -	213,863 10 9	37,078 8 0	4,566 15 5	255,508 14 2
TOTAL - - - -	313,378 0 0	41,086 8 10	7,507 7 7	361,971 16 5

* Excluding 4,614*l.* 1*s.* 5*d.* on account of Stores supplied for Iraq shown under "Deposits and Advances" and a credit of 1,872*l.* 5*s.* 7*d.* for Stores supplied by the War Office on direct demands from India.

No. 6.—SUMMARY of PAYMENTS in the Year 1922–23 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total
BENGAL.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
6. Excise	66 3 6	2 1 7	8 5	68 13 6
8. Forest	658 15 6	20 15 2	11 0 5	690 11 1
XIII. Irrigation	150 0 0	8 2 6	4 10 0	162 12 6
22. General Administration	*—2 9 4*	111 7 2	1 0	108 18 10
25. Jails and Convict Settlements	6,969 9 3	288 1 8	208 16 10	7,466 7 9
30. Scientific Departments	*—1 0 0*	—	*—7*	*—1 0 7*
31. Education	1 15 0	5 3	1 0	2 1 3
32. Medical	4,238 1 9	120 11 4	120 2 6	4,478 15 7
33. Public Health	921 18 10	27 3 3	27 11 2	976 13 3
34. Agriculture	358 16 9	20 8 5	13 13 1	392 18 3
35. Industries	1,919 16 2	401 0 2	58 0 4	2,378 16 8
41. Civil Works	2,969 16 3	100 0 5	89 1 11	3,158 18 7
46. Stationery and Printing	20,737 1 4	414 10 7	635 0 2	21,786 12 1
TOTAL charged to Revenue	38,988 5 0	1,514 7 6	1,168 6 3	41,670 18 9
55. Construction of Irrigation, &c., Works	1,325 0 0	73 18 3	39 15 0	1,438 13 3
58. Waterways and Embankments	117,898 19 0	8,269 11 0	12,524 10 4	138,693 0 4
TOTAL	158,212 4 0	9,857 16 9	13,732 11 7	181,802 12 4
UNITED PROVINCES OF AGRA AND OUDH.				
6. Excise	65 8 0	10 7	5 19 7	71 18 2
8. Forest	150 0 0	10 1 6	4 10 0	164 11 6
XIII. Irrigation	138 0 7	2 16 3	4 2 9	144 19 7
22. General Administration	2 0	1 3	—	3 3
26. Police	7,719 14 10	236 2 10	96 9 6	8,052 7 2
31. Education	196 14 3	52 9 7	8 17 9	258 1 7
33. Public Health	347 17 4	3 18 4	10 9 3	362 4 11
34. Agriculture	3,464 10 0	384 11 1	103 18 9	3,952 19 10
35. Industries	509 9 8	61 16 3	15 5 8	586 11 7
41. Civil Works	34 12 2	2 19 3	4 5 7	41 17 0
46. Stationery and Printing	503 2 11	13 6 0	25 3 0	541 11 11
TOTAL charged to Revenue	13,129 11 9	768 12 11	279 1 10	14,177 6 6
55. Construction of Irrigation, &c., Works	4,742 18 1	36 7 10	142 5 10	4,921 11 9
TOTAL	17,872 9 10	805 0 9	421 7 8	19,098 18 3
PUNJAB.				
6. Excise	15 19 10	1 17 3	16 9	18 13 10
8. Forest	326 12 1	10 19 6	11 16 0	349 7 7
XIII. Irrigation	62 17 9	—	1 17 9	64 15 6
15. Irrigation	163 14 3	1 7 3	4 18 3	169 19 9
19. Interest on Ordinary Debt	337 9 4	3 5 7	10 2 5	350 17 4
22. General Administration	14 15 0	36 13 9	27 3 0	78 11 9
24. Administration of Justice	7 2 4	17 4	4 3	8 3 11
25. Jails and Convict Settlements	544 14 2	16 10 9	16 13 7	577 18 6
31. Education	*—6 9*	*—1 1 0*	—	*—1 7 9*
32. Medical	186 4 4	3 10 1	5 11 8	195 6 1
34. Agriculture	3,470 15 6	243 15 11	102 17 5	3,817 8 10
35. Industries	7 2 5	15 8	4 3	8 2 4
37. Miscellaneous Departments	7 2 6	15 8	4 3	8 2 5
41. Civil Works	2,802 9 3	229 3 0	91 0 7	3,122 12 10
46. Stationery and Printing	3,291 14 11	129 16 1	93 5 8	3,514 16 8
TOTAL charged to Revenue	11,238 6 11	678 6 10	366 15 10	12,283 9 7
55. Construction of Irrigation, &c., Works	198,121 0 6	14,404 3 8	5,943 12 6	218,468 16 8
TOTAL	209,359 7 5	15,082 10 6	6,310 8 4	230,752 6 3

No. 6.—SUMMARY of PAYMENTS in the year 1922–23 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
BURMA.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
15. Irrigation	38,317 13 8	11,594 0 2	2,287 13 1	52,199 6 11
22. General Administration	*—53 0 4*	—	*—1 11 10*	*—54 12 2*
25. Jails and Convict Settlements	241 16 8	19 9 6	7 5 0	268 11 2
26. Police	720 16 3	22 6 7	21 12 7	764 15 5
27. Ports and Pilotage	7,233 10 8	37 0 9	162 0 2	7,432 11 7
32. Medical	848 3 5	38 16 6	25 4 2	912 4 1
34. Agriculture	797 14 9	21 3 6	26 1 8	844 19 11
35. Industries	178 9 6	8 1 0	8 5 11	194 16 5
41. Civil Works	61,128 19 3	6,767 12 10	2,241 10 2	70,138 2 3
46. Stationery and Printing	4,589 14 11	97 0 6	134 0 7	4,820 16 0
TOTAL charged to Revenue	114,003 18 9	18,605 11 4	4,912 1 6	137,521 11 7
BIHAR AND ORISSA.				
5. Land Revenue	25 15 9	6 1	1 10 6	27 12 4
6. Excise	126 9 0	7 7 8	6 17 10	140 14 6
22. General Administration	56 3 0	4 1 9	2 0 10	62 5 7
25. Jails and Convict Settlements	2,715 11 10	75 0 1	82 18 8	2,873 10 7
30. Scientific Departments	1 9 6	1 12 6	10	3 2 10
32. Medical	606 4 0	11 11 0	19 13 7	637 8 7
41. Civil Works	5,997 5 0	279 10 4	179 18 4	6,456 13 8
46. Stationery and Printing	2,005 0 0	56 13 7	60 16 7	2,122 10 2
TOTAL charged to Revenue	11,533 18 1	436 3 0	353 17 2	12,323 18 3
CENTRAL PROVINCES AND BERAR.				
XIII. Irrigation	47 10 0	1 16 11	1 8 6	50 15 5
15. Irrigation	77 18 4	13 6	2 6 9	80 18 7
22. General Administration	13 6	—	5	13 11
25. Jails and Convict Settlements	--	—	*—1 15 0*	*—1 15 0*
26. Police	8 6	1 16 0	1 17 8	4 2 2
41. Civil Works	3,012 7 2	90 8 2	89 19 8	3,192 15 0
46. Stationery and Printing	1,063 2 6	59 3 0	45 18 3	1,168 3 9
TOTAL charged to Revenue	4,202 0 0	153 17 7	139 16 3	4,495 13 10
ASSAM.				
6. Excise	20 10 6	2 2 0	12 4	23 4 10
8. Forest	3 10 0	—	2 1	3 12 1
13. Construction of Provincial Railways	2,054 11 0	52 12 2	61 12 9	2,168 15 11
22. General Administration	26 3 10	11 10	15 8	27 11 4
26. Police	271 7 0	11 18 9	7 19 2	291 4 11
41. Civil Works	1 2		—	1 2
46. Stationery and Printing	17 1 3	10 11 2	1 12 4	29 4 9
TOTAL charged to Revenue	2,393 4 9	77 15 11	72 14 4	2,543 15 0

No. 7.

STATEMENT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1922 to 31st March 1923.

	£	s.	d.	£	s.	d.
Salaries of Establishments in England					5,100	0	0
Provisions and Stores for Troops and Horses					*—711*	*9*	*3*
Miscellaneous Charges					1,077	15	3
Advance, subject to adjustment, in respect of the estimated normal cost of the Indian Troop Service in accordance with the terms of the Memorandum agreed to by the Indian and Imperial Governments							
For the year 1921–22				150,000	0	0	
„ „ 1922–23				625,000	0	0	
				775,000	0	0	
Less Adjustments:							
For the year 1920–21	3,681	0	0				
„ „ 1921–22	83,000	0	0				
„ „ 1922–23	25,000	0	0				
				111,681	0	0	
					663,319	0	0
					668,785	6	0
Net Expenditure in England as shown in the Home Accounts:—							
Disbursements (page 17)				669,496	15	3	
Receipts (page 14)				711	9	3	
					668,785	6	0

F. J. WALLER,
for Assistant Secretary for Finance
(Sea Transport Section)
Board of Trade.

BOARD OF TRADE, 25th February 1924.

No. 8.—GENERAL ACCOUNT (Estimated) of the RECEIPTS AND DISBURSEMENTS in

RECEIPTS.

	Secretary of State. Central.	High Commissioner. Central.	Total.
REVENUE:	£	£	£
Railway Revenue Account	170,922	—	170,922
Posts and Telegraphs	188,725	—	188,725
Interest	1,607,198	1,124	1,608,322
Currency	148,445	—	148,445
Mint	3	—	3
Superannuation Allowances and Pensions: Receipts in aid	12,318	23,590	35,908
Stationery and Printing: Sale of Government Publications	—	651	651
Miscellaneous	1,937,782	26,711	1,964,493
Military Services:			
Army—Effective	355,847	4,221	360,068
Army—Non-Effective	114,875	5,222	120,097
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	4,536,115	61,519	4,597,634
CAPITAL ACCOUNT NOT CHARGED TO REVENUE:			
STATE RAILWAYS: Issue of Debentures	—	—	—
DEBT, DEPOSITS AND ADVANCES:			
Permanent Debt Incurred	18,158,168	—	18,158,168
Unfunded Debt	1,313	16,083	17,396
Repayment of Advances	761,765	10,419	772,184
Bills payable	—	1,530,109	1,530,109
Gold Standard Reserve	123,866,842	—	123,866,842
Paper Currency Reserve	42,252,823	—	42,252,823
Miscellaneous Deposits	100,431	350,857	451,288
REMITTANCES:			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Receipts from the Imperial Exchequer	7,391,943	—	7,391,943
Government of India Rupee Loan, 1923	3,985	—	3,985
Other remittance transactions	189,177	90,933	280,110
Secretary of State's Bills and other Transfers	30,989,056	—	30,989,056
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	—	8,398,345	8,398,345
TOTAL RECEIPTS	228,251,618	10,458,265	238,709,883
OPENING BALANCE, 1ST APRIL 1923	9,614,925	207,044	9,821,969
	237,866,543	10,665,309	248,531,852

INDIA OFFICE,
May 1924.

England of the Government of *India*, from 1st April 1923 to 31st March 1924.

	Secretary of State.		High Commissioner.		Total.
	Central.	Provincial.	Central.	Provincial.	
EXPENDITURE:	£	£	£	£	£
Customs	157	—	12,435	—	12,592
Taxes on Income	—	—	2,803	—	2,803
Salt	—	—	4,891	—	4,891
Opium	—	—	4,772	—	4,772
Land Revenue	—	2,466	4,425	14,347	21,238
Excise	—	—	—	4,126	4,126
Stamps	—	—	29,619	24,933	54,552
Forest	1,196	—	40,254	51,521	92,971
Registration	—	—	—	898	898
Railway Revenue Account	10,199,669	—	93,959	426	10,294,054
Irrigation, Navigation, Embankment and Drainage Works	—	70	6,605	62,900	69,575
Posts and Telegraphs	24,000	—	281,436	—	305,436
Interest on Debt	5,920,859	—	1,459	—	5,922,318
Sinking Funds	442,603	—	—	—	442,603
General Administration	96,008	10,589	225,900	253,970	586,467
Audit	1,721	—	23,668	—	25,389
Administration of Justice	—	375	5,771	104,504	110,650
Jails and Convict Settlements	211	—	3,917	17,959	22,087
Police	159	4,063	16,470	110,942	131,634
Ports and Pilotage	—	470	9,947	17,003	27,420
Ecclesiastical	132	—	25,107	—	25,239
Political	*– 74,031*	—	46,388	—	*– 27,643*
Scientific	4,833	—	45,016	26	49,875
Education	200	56	7,796	71,772	79,824
Medical	1,783	2,786	29,515	75,360	109,444
Public Health	781	214	4,671	15,223	20,889
Agriculture	1,562	56	7,344	43,000	51,962
Industries	—	41	2,762	32,113	34,916
Aviation	4	—	—	—	4
Miscellaneous Departments	3,909	—	141,376	18,148	163,433
Currency	564	—	367,920	—	368,484
Mint	6	—	3,260	—	3,266
Civil Works	719	682	9,130	167,674	178,205
Territorial and Political Pensions	12,252	—	122	—	12,374
Superannuation Allowances and Pensions	491,415	—	1,468,058	208,081	2,167,554
Stationery and Printing	*–257*	—	152,091	77,858	229,692
Miscellaneous	128,019	979	16,374	17,174	162,546
Military Services: Army—Effective	4,365,486	—	1,465,111	—	5,830,597
Army—Non-Effective	3,618,779	—	27,414	—	3,646,193
Royal Air Force	147,971	—	—	—	147,971
Marine	182,124	—	68,675	—	250,799
Military Works	15,408	—	55,791	—	71,199
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	25,588,242	22,847	4,712,252	1,389,958	31,713,299
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:					
Construction of State Railways	8,121,838	—	1,775,927	—	9,897,765
State Railways: Discharge of Debentures	715,500	—	—	—	715,500
Construction of Irrigation, Navigation, Embankment and Drainage Works	—	—	222	242,308	242,530
Initial Expenditure on New Capital at Delhi	23,197	—	37,463	—	60,660
Bombay Development Scheme	—	—	—	142,924	142,924
Forest	—	—	—	636	636
Public Health	—	—	—	1,918	1,918
Stationery	—	—	—	8,500	8,500
Hydro Electric Scheme	—	—	—	223	223
DEBT, DEPOSITS AND ADVANCES:					
Unfunded Debt	25,661	—	7,222	—	32,883
Advances Repayable	884,274	—	25,370	—	909,644
Bills payable	—	—	1,659,835	—	1,659,835
Gold Standard Reserve	123,869,559	—	—	—	123,869,559
Paper Currency Reserve	42,252,823	—	—	—	42,252,823
Miscellaneous Deposits	1,782,280	—	280,033	—	2,062,313
REMITTANCES:					
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to the Imperial Exchequer	1,745,394	—	—	—	1,745,394
Transfer through Paper Currency Reserve	13,999,100	—	—	—	13,999,100
Other Remittance Transactions	225,346	—	188,149	—	413,495
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	8,398,345	—	—	—	8,398,345
	227,631,559	22,847	8,686,473	1,786,467	238,127,346
	22,847	—	1,786,467	—	—
TOTAL DISBURSEMENTS	227,654,406	—	10,472,940	—	238,127,346
CLOSING BALANCE, 31ST MARCH 1924	10,212,137	—	192,369	—	10,404,506
	237,866,543	—	10,665,309	—	248,531,852

SIDNEY TURNER, *Accountant-General.*

***No. 9.**—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:			
Bengal-Nagpur Railway: Dividends on Government holding - - -	£ 283	£	£
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway) - - - -	48,000		
		48,283	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits - -	5,675		
Southern Punjab Railway: Ditto - -	116,964		
		122,639	
			170,922
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Message Revenue - - - - - - - - - -		1,707	
Receipts on Common Purse Accounts - - - - - - -	210,952		
Less—Payments in respect of Revenue:			
Message Revenue - - - - - - - -	*– 31,871*		
Australasian Message Fund - - - - - - -	*– 13,919*		
		165,162	
			166,869
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contribution by His Majesty's Treasury towards the—			
Maintenance of the Arabistan Line - - - - - - - -		150	
Construction of the Bunder Abbas-Kerman Line - - - - - -		21,706	
			21,856
Carried forward - - -		£	359,647

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

India on account of the Central Government of India, from 1st April 1923 to 31st March 1924.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS: Sundry items			157
FOREST: Sundry items			1,196
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	279,307		
Eastern Bengal Railway (including Bengal Central Railway)	39,508		
Great Indian Peninsula Railway	205,955		
Indian Midland Railway	18,365		
Madras Railway	31,315		
Madras and Southern Mahratta Railway	64,816		
Oude and Rohilkund Railway	315,908		
Scinde Punjab and Delhi Railway	81,626		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·9303 per cent. on 14,130,939*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1924	2,690,812		
	4,259,331		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	6,658		
		4,265,989	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:			
East Indian Railway	1,112,541		
Eastern Bengal Railway	116,856		
Great Indian Peninsula Railway	1,268,490		
Madras Railway	488,378		
Scinde Punjab and Delhi Railway	371,281		
		3,357,546	
STATE RAILWAYS—SINKING FUNDS:			
East Indian Railway	193,842		
Eastern Bengal Railway	14,584		
Scinde Punjab and Delhi Railway	118,780		
		327,206	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Great Indian Peninsula Railway		81,250	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	82,670		
Bengal-Nagpur Railway	424,703		
Bombay Baroda and Central India Railway	95,000		
Burma Railways	112,500		
East Indian Railway	642,487		
Great Indian Peninsula Railway	199,750		
Madras and Southern Mahratta Railway	338,800		
Ditto (Mysore Railway)	48,000		
South Indian Railway	169,962		
		2,113,872	
MISCELLANEOUS RAILWAY EXPENDITURE:			
East Indian Railway: Rental paid to South Behar Railway Company	30,000		
Sundry items	23,806		
		53,806	
			10,199,669
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service		21,500	
Miscellaneous Expenditure		413	
			21,913
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contingencies			1,587
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Instalment of the repayment of Loan from His Majesty's Treasury towards the reconstruction of the Arabistan Line			500
Carried forward			10,225,022

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of

RECEIPTS—*continued.*

Revenue—*continued.*

		£
	Brought forward - - - -	359,647
INTEREST:	£	
Interest realised from investment of Cash Balance, &c. - - - - - - -	408,071	
Interest, Discount, &c., on Gold Standard Reserve holding - - - - - -	1,199,127	
		1,607,198
CURRENCY: Paper Currency Reserve Investment: Interest and Discount - - - - -		148,445
MINT: Indian coins, &c., sent home for assay - - - - - - - - - - -		3
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund - - - - - - - - - -	£ 5,498	
Subscriptions in respect of the Indian Military Funds, &c. - - - - - - -	5,884	
Subscriptions, &c., towards Indian Civil Service Family Pensions - - - - -	1,419	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service - -	—483	
		12,318
Carried forward - - - -		2,127,611

India on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*cont.*

DISBURSEMENTS—*continued*

Expenditure—*continued.*			£
Brought forward			10,225,022
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		8,771,936	
Deduct:—Chargeable to	£		
State Railways—Interest on Debt	*—4,259,331*		
State Railways—Interest chargeable against Companies on Advances	*—81,250*		
		4,340,581	
		4,431,355	
COMMISSION AND UNDERWRITING ON ISSUE OF INDIA STOCK IN CURRENT YEAR		291,118	
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised		106,276	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929-47)		985,397	
MANAGEMENT OF DEBT		101,276	
ADVERTISEMENT OF LOANS		5,437	
			5,920,859
SINKING FUNDS: Redemption of liabilities assumed in respect of British 5 per cent. War Loan (1929–47)			442,603
GENERAL ADMINISTRATION:			
Home Establishment, &c.	232,860		
Less: Contribution by His Majesty's Treasury	*—137,100*		
		95,760	
Administration in India:			
Miscellaneous Expenditure		248	
			96,008
AUDIT: Home Establishment		12,963	
Less: Contribution by His Majesty's Treasury		*—7,800*	
Portion charged to High Commissioner		*—3,442*	
			1,721
JAILS AND CONVICT SETTLEMENTS: Sundry items			211
POLICE: Sundry items			159
ECCLESIASTICAL: Sundry items			132
POLITICAL:			
Sundry items		18,614	
Deduct—Receipts on account of Diplomatic and Consular Services		*—92,645*	
			—74,031
SCIENTIFIC DEPARTMENTS: Sundry items			4,833
EDUCATION: Sundry items			200
MEDICAL: Sundry items			1,783
PUBLIC HEALTH: Grants for Medical Research, &c.			781
AGRICULTURE: Sundry items			1,562
AVIATION: Sundry items			4
MISCELLANEOUS DEPARTMENTS: Sundry items			3,909
CURRENCY: Sundry items			564
MINT: Sundry items			6
CIVIL WORKS: Sundry items			719
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		10,605	
Members of the Bengal Nizamut Family		1,647	
			12,252
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		73,706	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		417,709	
			491,415
Carried forward			17,130,712

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of .

RECEIPTS—*continued.*

Revenue—*continued.*	Brought forward		£ 2,127,611
MISCELLANEOUS:		£	
Earnings of Enemy Ships: Amount transferred from Suspense		1,675,000	
Profit on Sale of Gold		256,962	
Profit on Sale of Wheat		3,729	
Miscellaneous Home Receipts, &c.		2,091	
			1,937,782
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of		£	
Cost of the Transport of Troops		130,000	
Military charges for Aden		72,000	
Adjustment with War Office arising out of reduction in the Establishment of British Troops		75,000	
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies		14,983	
			291,983
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment		60,112	
Indian Troop Service		509	
Miscellaneous		3,243	
			63,864
			355,847
ARMY—NON-EFFECTIVE:			
Contribution by the Imperial Government in respect of pensionary charges of Indian troops			69,700
Subscriptions towards Indian Military Service Family Pensions			45,175
			470,722
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			4,536,115

India on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

			£
Brought forward			17,130,712
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c.	£ 8,343		
Less: Contribution by His Majesty's Treasury	*−8,600*		
			−257
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations	77,799		
Miscellaneous expenditure	50,220		
			128,019
MILITARY SERVICES:			
ARMY—EFFECTIVE:	£		
Payments to War Office for British Troops serving in India	1,700,000		
Discharge Gratuity and Deferred Pay of British Troops	41,927		
Furlough Allowances and Voyage Pay of British Troops serving in India	115,183		
Furlough Allowances: Indian Army: Regimental	254,309		
" " Indian Army Service Corps	33,780		
" " Royal Army Service Corps	1,685		
Leave pay and gratuities of temporary Officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920	10,505		
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army	2,990		
Unemployment Insurance: Army	77,739		
National Health Insurance: Army	61,000		
Marriage Allowances and Allotments: British Troops	417,917		
" " " Indian Army	41,873		
Bounties to British Troops for extension of service	760		
Pay of Second Lieutenants on appointment	2,705		
Miscellaneous Army Charges	7,514		
Educational and Instructional Charges	34,671		
Hospitals: Furlough Allowances and miscellaneous expenditure	72,622		
Veterinary: Furlough Allowances and miscellaneous expenditure	3,957		
Arsenals: Furlough Allowances and miscellaneous expenditure	35,097		
Ordnance Factories: Separation Allowances of wives of Civilian Artificers and miscellaneous expenditure	6,265		
Staff: Furlough Allowances and miscellaneous expenditure	40,634		
Stock Account: Stores taken to India with Troops: Clothing	22,800		
" " " " Ordnance	76,788		
" Purchase of Horses, Mules and Donkeys	31,804		
Gratuities and Allowances to Surplus Officers of the Indian Army	612,645		
Indian Troop Service and Cost of Transport not charged to Troop Service	613,123		
Land Transport	681		
War, 1914, Terminal	3,392		
Miscellaneous	41,120		
		4,365,486	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,130,238		
Pay of Non-effective Colonels of Royal Artillery	1,126		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	2,050,299		
Miscellaneous Pensions, &c.	228,719		
Gratuities to Surplus Cavalry Officers	6,250		
Indian Military Service Family Pensions	202,147		
		3,618,779	
ROYAL AIR FORCE:			
Air Ministry for Troops serving in India: Effective Charges	99,700		
Furlough Allowances, &c.	10,853		
Marriage Allowances and Allotments	37,418		
		147,971	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,040		
Royal Indian Marine Furlough Pay	19,491		
Sundry items	7,311		
		126,842	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	54,595		
Indian Navy Retired Pay	687		
		55,282	
MILITARY WORKS:			
Furlough Pay of Royal Engineer personnel		15,408	
			8,329,768
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			25,588,242

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	4,536,115

DEBT.

	£	£
PERMANENT DEBT INCURRED:		
India 5½ per Cent. Stock	92,837	
India 4½ per Cent. Stock	18,065,331	
		18,158,168
UNFUNDED DEBT:		
Subscriptions to the Indian Military Widows' and Orphans' Fund		1,313

DEPOSITS AND ADVANCES.

	£	£	£
REPAYMENT OF ADVANCES:			
Repayment by the Imperial Government of			
Expenditure in England in connection with			
Indian Troops serving in War Areas	25,652		
Pay of Second Lieutenants on appointment to the Indian Army	3,584		
Civil Administration of Iraq	16,282		
South Persia Military Police	305		
Payments in England on A.F.O. 1706	21,430		
Moiety of Expenditure in England in connection with			
Troops serving in Persia	2,042		
Military charges at Aden	11,148		
Portion of advances to the Persian Government	23,724		
Portion of Investment in Indian Railway Debentures subsequently realised	637,739		
Miscellaneous	19,859		
		761,765	
GOLD STANDARD RESERVE:			
British Government Securities paid off	-122,619,816		
Dividends on investments, Discount on Treasury Bills, &c.	1,247,026		
		123,866,842	
PAPER CURRENCY RESERVE:			
British Treasury Bills maturing	28,253,723		
Transfer from Treasury balance	13,999,100		
		42,252,823	
MISCELLANEOUS DEPOSITS:			
Burma War Fund:			
Interest on investments	263		
Investment Account: Securities maturing	49,737		
	50,000		
Ottoman Public Debt Deposit:			
Investment Account	34,839		
Mysore Debenture Stock Sinking Fund:			
Interest on investments	4,880		
Investment Account	402		
	5,282		
Indian Cadets at Sandhurst	6,648		
Miscellaneous	3,662		
		100,431	
			166,981,861
Carried forward			£189,677,457

India on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	25,588,242

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS WORKED BY THE STATE:			
Miscellaneous Payments		£ 108	
	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).	
STATE RAILWAYS WORKED BY COMPANIES:	£	£	
Assam-Bengal Railway	—	141,478	
Bengal-Nagpur Railway	515,500	997,890	
Bengal and North-Western Railway	—	120,067	
Bombay Baroda and Central India Railway	—	944,427	
Burma Railways	—	320,229	
East Indian Railway	—	2,833,667	
Great Indian Peninsula Railway	—	1,596,939	
Madras and Southern Mahratta Railway	200,000	533,900	
Rohilkhund and Kumaon Railway	—	6,851	
South Indian Railway	—	626,282	
	715,500	8,121,730	8,837,230
CIVIL WORKS:			
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:			
Miscellaneous payments		23,197	
			8,860,535

DEBT.

UNFUNDED DEBT:		
Indian Military Widows' and Orphans' Fund		25,661

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with		£	
Indian Troops serving in War Areas		25,652	
South Persia Military Police		80	
Payments in England on A.F.O. 1706		6,765	
Pay of Second Lieutenants on appointment to the Indian Army		845	
Moiety of Expenditure in England in connection with			
Lighting and buoying the Persian Gulf		*—2,231*	
Troops serving in Persia		937	
Military expenditure at Aden		11,148	
Investment in Indian Railway Debentures		834,041	
Miscellaneous		7,037	
			884,274
GOLD STANDARD RESERVE:			
Investments in British Securities		122,622,943	
Appropriation for the reduction of created securities in the Paper Currency Reserve		47,489	
Interest credited to Revenue		1,199,127	
			123,869,559
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills		36,405,431	
Transfer to Treasury Balance		5,847,392	
			42,252,823
MISCELLANEOUS DEPOSITS:			
Earnings of Enemy Ships: Transfer to Revenue		1,675,000	
Burma War Fund		28,475	
" " " Investment Account		24,881	
Ottoman Public Debt Deposit		37,548	
Mysore Debenture Stock Sinking Fund: Investment Account		5,422	
Indian Cadets at Sandhurst		6,155	
Miscellaneous		4,799	
			1,782,280
			168,788,936
Carried forward			203,263,374

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of

RECEIPTS—*continued.*

	£
Brought forward	189,677,457

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£	£
War Office:			
Repayments in respect of			
War Expenditure in India	10,104		
Indian Force in North China	16,309		
Indian Regiments lent for service in the Colonies	9,707		
Payments in India on A.F.O. 1706	251,023		
Additional Indian Troops lent for service at Hong Kong	*—1,051*		
Remittances of Asiatic Artillery, &c.	17,912		
		304,004	
Admiralty:			
Repayments in respect of			
Advances in India on account of Naval Services	241,194		
Transports	91,734		
		332,928	
Air Ministry:			
Repayments in respect of			
War Expenditure in Iraq and Palestine	881,820		
Payments in India on A.F.O. 1706	35,341		
		917,161	
Foreign Office:			
Repayments in respect of moiety of expenditure in India in connection with			
Lighting and buoying the Persian Gulf	37,000		
Troops serving in Persia	285,522		
		322,522	
Board of Trade:			
Repayments in respect of			
Turkish Lighthouses in the Red Sea		13,341	
Other Imperial Government Departments:			
Repayments in respect of			
[redacted] British officers and men (Naval and Military) or their dependents	194,778		
Pensions, &c., issued in India to [redacted]			
Bills drawn in India on account of Emigration of Coolies and African Protectorates	68,460		
Postal and Money Order Transactions	1,216,452		
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	2,416,096		
Opium shipped to Hong Kong, the Straits Settlements, and Siam	989,839		
Miscellaneous	616,362		
		5,501,987	
Government of India Rupee Loan, 1923		3,985	
Other Remittance Transactions:			
Interest appropriated to Paper Currency Reserve	47,489		
Payments on account of Australian horses	48,767		
Miscellaneous	92,921		
		189,177	
Secretary of State's Bills and other Transfers:			
Sale of Gold	2,000,000		
Transfers through Paper Currency Reserve	5,847,392		
Bills of Exchange and Telegraphic Transfers on India	8,738,705		
Sterling purchased in India	13,100,000		
Sterling obtained in England	1,302,959		
		30,989,056	
			38,574,161
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			228,251,618
BALANCE, 1ST APRIL 1923 (Home Treasury, 9,611,267*l.*; Gold Standard Reserve, 3,658*l.*)			9,614,925
			£ 237,866,543

INDIA OFFICE,
May 1924.

India on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*cont.*

DISBURSEMENTS—*continued.*

	£
Brought forward	203,263,374

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Payments in England on I.A.F. 602	163,853	
Effects of deceased Officers and Men of the British Army	12,785	
Allotments paid by Regimental Paymasters	*—2,509*	
		174,129
Air Ministry:		
Payments in England on I.A.F. 602		15,192
Foreign Office:		
Surplus Revenues of Occupied Territories in Iraq	535,230	
South Persia Military Police	1,782	
Persian Gulf Radio Offices	2,150	
		539,162
Ministry of Health:		
National Health Insurance: Sale of Stamps in India		809
Board of Trade:		
Little Basses Light Vessel Dues	5,475	
Balances on Indian Shipping Masters' Accounts	*—3,310*	
		2,165
Other Imperial Government Departments:		
Disposal and Liquidation Commission: Sale proceeds of surplus stores in India	229,244	
Adjustments with Central Clearing Office (Enemy Debts)	226,984	
Miscellaneous	557,709	
		1,013,937
Other Remittance Transactions:		
Family Remittances and Allotments of British and Indian services	3,596	
Remittances: Indo-European Telegraph	529	
Effects of deceased Officers and Warrant Officers of the Indian Army	1,278	
Remittances by British Troops for deposit in the Post Office Savings Bank	20,306	
Allotments of Pay of Civilian Artificers	4,453	
Liquidators of Hostile Firms	16,054	
East Indian Railway Company: Share of Surplus Profits	52,744	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	21,816	
Mission to Court of Persia: Bills and Telegraphic Transfers	72,000	
Miscellaneous	30,631	
		223,407
Exchange adjustments on Remittance transactions		1,939
Transfer through Paper Currency Reserve (*see* Deposits *per contra*)		13,999,100
		15,969,840
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER		8,398,345
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		227,631,559
NET DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:		
Madras	4,264	
Bombay	7,374	
Bengal	4,006	
United Provinces of Agra and Oudh	1,589	
Punjab	1,945	
Burma	1,527	
Bihar and Orissa	167	
Central Provinces and Berar	345	
Assam	1,630	
		22,847
TOTAL DISBURSEMENTS		227,654,406
BALANCE, 31ST MARCH 1924 (Home Treasury, 10,211,196*l.*; Gold Standard Reserve, 941*l.*)		10,212,137
		£ 237,866,543

SIDNEY TURNER, *Accountant-General.*

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No. 9a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1923 to 31st March 1924.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£	£	£	£	£	£	£	£	£	£
LAND REVENUE: Law charges in connection with appeals from India	573	346	430	1,083	22	—	12	—	—	2,466
IRRIGATION: Productive: Miscellaneous	—	—	—	—	70	—	—	—	—	70
GENERAL ADMINISTRATION: Sundry items	3,569	5,737	1,239	—	—	—	—	44	—	10,589
ADMINISTRATION OF JUSTICE: Sundry items	62	63	62	63	62	—	63	—	—	375
PORTS AND PILOTAGE: Sundry items	—	—	466	—	—	4	—	—	—	470
POLICE: Sundry items	60	232	60	192	632	1,034	90	138	1,625	4,063
EDUCATION: Sundry items	—	—	—	26	6	24	—	—	—	56
MEDICAL: Sundry items	—	—40	1,340	198	884	242	—	162	—	2,786
PUBLIC HEALTH: Sundry items	—	63	—	—	—	151	—	—	—	214
AGRICULTURE: Sundry items	—	—	—	23	—	33	—	—	—	56
INDUSTRIES: Sundry items	—	41	—	—	—	—	—	—	—	41
CIVIL WORKS: Sundry items	—	—	388	—	259	35	—	—	—	682
MISCELLANEOUS: Sundry items	—	932	21	4	10	4	2	1	5	979
TOTALS	4,264	7,374	4,006	1,589	1,945	1,527	167	345	1,630	22,847

No. 10.

ESTIMATED ACCOUNTS

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

HIGH COMMISSIONER FOR INDIA

(Central and Provincial),

1923-24.

No. 10,*—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS.

REVENUE.

INTEREST:	£
Interest on Commutation of Pensions on behalf of Provincial Governments - -	1,124
Carried forward - - -	£1,124

* This is an Account subject to audit and to the final adjustment of the accounts of Sub-Accountants.

COMMISSIONER FOR INDIA, from 1st April 1923 to 31st March 1924.

DISBURSEMENTS.

*EXPENDITURE.

	£	£
CUSTOMS:		
Leave and Deputation Salaries, &c.	11,349	
Stores for India	1,026	
Passages to India	60	
		12,435
TAXES ON INCOME:		
Leave and Deputation Salaries, &c.		2,803
SALT:		
Leave and Deputation Salaries, &c.	3,380	
Stores for India	1,511	
		4,891
OPIUM:		
Leave and Deputation Salaries, &c.	4,760	
Stores for India	12	
		4,772
LAND REVENUE:		
Leave and Deputation Salaries, &c.		4,425
STAMPS:		
Stores for India		29,619
FOREST:		
Leave and Deputation Salaries, &c.	13,166	
Allowances, &c., of Probationers	22,489	
Stores for India	4,414	
Passages to India	185	
		40,254
RAILWAY REVENUE ACCOUNT:		
Leave and Deputation Salaries, &c.	92,981	
Pensions	978	
		93,959
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries, &c.	5,080	
Stores for India	9	
		5,089
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.		1,516
POSTS AND TELEGRAPHS:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT: £		
Leave and Deputation Salaries, &c. 25,959		
Sundry items 1,351		
Stores for India (Stamps) 114,464		
Do. (other stores) 121,196		
	262,970	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Leave and Deputation Salaries, &c. 6,828		
Passages to India 135		
Stores for India 11,503		
	18,466	
		281,436
INTEREST ON ORDINARY DEBT: Stores for India		1,459
GENERAL ADMINISTRATION:		
High Commissioner's Establishments, &c.	†155,655	
Leave and Deputation Salaries, &c., in respect of Indian Establishments:—		
A. Heads of Provinces 4,428		
B. Legislative Bodies 3,746		
C. Secretariat and Headquarters Establishments 39,889		
D. Commissioners 4,734		
E. District Administration 17,269		
	70,066	
Stores for India	82	
Passages to India	97	
		225,900
AUDIT:		
England: Portion relative to High Commissioner's work	3,442	
India: Leave and Deputation Salaries, &c.	20,226	
		23,668
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.		5,771
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.		3,917
POLICE:		
Leave and Deputation Salaries, &c.	16,464	
Passages to India	6	
		16,470
PORTS AND PILOTAGE:		
Leave and Deputation Salaries, &c.	8,795	
Stores for India	1,152	
		9,947
ECCLESIASTICAL:		
Leave and Deputation Salaries, &c.	25,047	
Passages to India	60	
		25,107
POLITICAL:		
Leave and Deputation Salaries, &c.	44,670	
Stores for India	1,718	
		46,388
Carried forward		839,826

† Some portion of this charge will, in the final account, be distributable between the different Provincial Governments.

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*continued.*

REVENUE—*continued.*

	£	£
Brought forward		1,124
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions in respect of		
India Office Provident Fund	21	
Bengal Civil Fund	78	
Bombay Civil Fund—Provident Branch	194	
Indian Civil Service Family Pensions	22,876	
Contributions towards Family Pensions of non-European members of the Indian Civil Service	309	
Wage deductions on account of Contributions to Pensions	112	
		23,590
STATIONERY AND PRINTING:		
Sale of Government Publications		651
MISCELLANEOUS:		
Miscellaneous Receipts connected with the supply of stores to India	-1*	
Surcharges in respect of Marine Insurance on Stores supplied for Posts and Telegraphs, State Railways, &c.	18,486	
Ditto on Stores supplied to Provincial Governments	5,873	
Sale of Books published in England	2,353	
		26,711
Carried forward		£52,076

COMMISSIONER FOR INDIA, from 1st April 1923 to 31st March 1924—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£	£
Brought forward		839,826
SCIENTIFIC DEPARTMENTS:		
Leave and Deputation Salaries, &c.	23,063	
Imperial Institute, Indian Section	700	
Sundry items	114	
Stores for India	21,139	
		45,016
EDUCATION:		
Leave and Deputation Salaries, &c.:	£	
A. University	4,253	
B. Secondary	409	
C. Primary	683	
E. General	2,128	
	7,473	
Allowances, &c. to Government Scholars	323	
		7,796
MEDICAL:		
Leave and Deputation Salaries, &c.	24,750	
Stores for India	4,765	
		29,515
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.		4,671
AGRICULTURE:		
Leave and Deputation Salaries, &c.	5,386	
Passages to India	140	
Stores for India	413	
Allowances and Fees for 5 Veterinary Scholars	1,405	
		7,344
INDUSTRIES:		
Leave and Deputation Salaries, &c.	2,071	
Allowances, &c., to Government Scholars	590	
Stores for India	1	
Grant to Electro-Technical Commission	100	
		2,762
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	5,767	
Indian Trade Commissioner in London	4,117	
Indian Trade Commissioner in East Africa	99	
Passages to India	119	
British Empire Exhibition, 1924	127,974	
Stores for India	3,300	
		141,376
CURRENCY:		
Leave and Deputation Salaries, &c.	4,108	
Stores for India	363,698	
Passages to India	114	
		367,920
MINT:		
Leave and Deputation Salaries, &c.	2,518	
Stores for India	742	
		3,260
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	7,279	
Stores for India	1,851	
		9,130
TERRITORIAL AND POLITICAL PENSIONS		122
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Home Service Pensions	1,126	
General Pensions	667,735	
Indian Civil Service Annuities	468,259	
Concession Grants in respect of past contributions to Annuities	23,944	
Passage Gratuities	205	
Bengal, Madras and Bombay Civil Funds	248,584	
Indian Civil Service Family Pensions	58,205	
		1,468,058
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	1,856	
Stationery, Printing, and Bookbinding for High Commissioner's Office	4,763	
Stores for India	145,430	
Passages to India	42	
		152,091
MISCELLANEOUS:		
Leave and Deputation Salaries, &c.	1,994	
Supply of copies of the *Taswiri Akhbar*, and sundry items	5,778	
Miscellaneous charges connected with the supply of Stores to India	8,602	
		16,374
Carried forward		3,095,261

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*continued.*

REVENUE—*continued.*

	£	£
Brought forward - - -		52,076
MILITARY SERVICES:		
ARMY:—EFFECTIVE:		
Proceeds of sale of Unserviceable Stores - - - - -	4,221	
ARMY:—NON-EFFECTIVE:		
Subscriptions towards Indian Military Service Family Pensions - -	5,222	
		9,443
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - -		61,519
Carried forward - -		£61,519

COMMISSIONER FOR INDIA, from 1st April 1923 to 31st March 1924—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

			£
		Brought forward	3,095,261
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Cost of Stores supplied for India charged to Military Services by credit to Bills payable:	£		
Clothing	170,855		
Ordnance—Arsenals and Depôts	225,344		
Ordnance Factories	155,207		
North-West Frontier	—3,240		
Medical	85,117		
Military Farms	1,030		
Supply and Transport	—3		
Remount	3,560		
Mechanical Transport	397,707		
Aviation	368,152		
Manufacture of 3·7 Howitzer Equipment	502		
Publications and Miscellaneous	3,608		
		1,407,839	
Miscellaneous:			
Leave and Deputation Salaries, &c.	50,526		
Sundry items	6,746		
		57,272	
		1,465,111	
ARMY—NON-EFFECTIVE:			
Pensions of civilians employed in Army Department, &c.		27,414	
		1,492,525	
MARINE—EFFECTIVE:			
Cost of Stores supplied	68,675	68,675	
MILITARY WORKS:			
Leave and Deputation Salaries, &c.	2,196		
Cost of Stores supplied	53,595		
		55,791	
			1,616,991
Total Credit to Bills payable (*see under* Receipts on next page)	1,530,109		
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE			4,712,252

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS:			
Eastern Bengal Railway: Stores for India	298,241		
North-Western Railway: Stores for India	1,082,474		
Oudh and Rohilkund Railway: Stores for India	372,191		
Aden Railways: Stores for India	2,261		
Jodhpur-Hyderabad Railway: Stores for India	6,685		
Delhi (New Capital) Railway Works Scheme: Stores for India	3		
Khyber Railway: Stores for India	11,493		
	1,773,348		
Other Payments	2,579		
		1,775,927	
IRRIGATION WORKS: Stores for India		222	
CIVIL WORKS:			
NEW CAPITAL AT DELHI:			
Leave and Deputation Salaries, &c.	5,465		
Passages to India	534		
Stores for India	31,264		
Sundry items	200		
		37,463	
			1,813,612
Carried forward			£6,525,864

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the

RECEIPTS—*continued.*

	£	£	£
Brought forward			61,519
DEBT, DEPOSITS AND ADVANCES.			
UNFUNDED DEBT:			
Subscriptions towards Indian Civil Service Provident Fund (Sterling Branch)	15,969		
„ „ Military Widows' and Orphans' Fund	114		
		16,083	
ADVANCES REPAYABLE:			
Stores, &c., for Iraq Administration	5,466		
Commutation of Pensions on behalf of Provincial Governments	1,234		
Rebates on Passages	2,601		
Miscellaneous	1,118		
		10,419	
BILLS PAYABLE: Liabilities in respect of stores supplied for India and charged to Military Services		1,530,109	
MISCELLANEOUS DEPOSITS:			
Students under Guardianship	362		
Enemy Ships employed under the control of the High Commissioner	243,586		
Administrators-General and Official Trustees in India	95,844		
Deposits by Provincial Governments on account of British Empire Exhibition	6,623		
Miscellaneous	4,442		
		350,857	
			1,907,468

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

	£	£
Recoveries on account of Motor Car Advances	10,310	
Indian Civil Service Provident Fund (Rupee Branch)	167	
Miscellaneous Receipts	76,900	
Passage advances to Government officers	219	
Exchange adjustment on Remittance Transactions	2	
Sale of Opium shipped to England	3,335	
		90,933

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND THE HIGH COMMISSIONER.

Net advance by the Secretary of State for India in Council	8,398,345
TOTAL RECEIPTS	10,458,265
BALANCE, 1ST APRIL 1923	207,044
	£ 10,665,309

Office of the High Commissioner for India,
London, S.W. 1,
May 1924.

HIGH COMMISSIONER FOR INDIA, from 1st April 1923 to 31st March 1924—*continued.*

DISBURSEMENTS—*continued.*

			£
Brought forward			6,525,864
DEBT, DEPOSITS AND ADVANCES.			
UNFUNDED DEBT: Indian Civil Service Provident Fund (Sterling Branch)	7,222		
ADVANCES REPAYABLE:			
Stores, &c., for Iraq Administration	244		
Commutation of Pensions on behalf of Provincial Governments	20,964		
Rebates on Passages	3,045		
Miscellaneous	1,117		
		32,592	
BILLS PAYABLE:			
Payments for Stores supplied for India in respect of Military Services		1,659,835	
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the High Commissioner	185,310		
Administrators-General and Official Trustees in India	90,964		
Burma War Fund: Miscellaneous	38		
Miscellaneous	3,721		
		280,033	
			1,972,460

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

Expenditure to be brought to charge in India in connection with—		
Stores shipped to India under War Indents (Adjustments)	—110	
Remittances by Administrators-General and Official Trustees in India	4,104	
Extension of Ordnance Factories in India	39	
Advances to Government Officers for the purchase of Motor Cars	10,487	
Indian Civil Service Provident Fund (Rupee Branch)	3,061	
Miscellaneous Payments to be brought to charge or recovered in India	37,731	
Miscellaneous Pay and Pensions chargeable to other than Indian Revenues	11,023	
Provincial and Local Funds and Indian States—Stores	63,734	
Purchase of Molasses	7,645	
Purchase of Java Quinine	38,403	
Grants-in-aid to Indian Students	463	
Passage advances to Government Officers	11,569	
		188,149
TOTAL DISBURSEMENTS on account of the CENTRAL GOVERNMENT		£8,686,473
Disbursements on account of Provincial Governments:—		
Madras	232,975	
Bombay	361,028	
Bengal	239,863	
United Provinces of Agra and Oudh	197,576	
Punjab	290,583	
Burma	257,613	
Bihar and Orissa	84,261	
Central Provinces and Berar	74,051	
Assam	48,517	
		1,786,467
TOTAL DISBURSEMENTS		£10,472,940
BALANCE, 31ST MARCH 1924		192,369
		£10,665,309

The above expenditure has been incurred under the separate control of the Central and Provincial Governments of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accounting Officer.

No. 10a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF MADRAS, from 1st April 1923 to 31st March 1924.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	2,206	
Stores for India	23	
		2,229
EXCISE:		
Leave and Deputation Salaries, &c.	1,108	
Stores for India	333	
		1,441
STAMPS: Stores for India	-	12,179
FOREST: Leave and Deputation Salaries, &c.	5,323	
Passages to India	332	
Stores for India	277	
		5,932
GENERAL ADMINISTRATION:		
B. Legislative Bodies: Leave and Deputation Salaries, &c.	670	
C. Secretariat and Headquarters Establishments: Leave and Deputation Salaries, &c.	6,014	
E. District Administration: Leave and Deputation Salaries, &c.	18,251	
Stores for India	31	
		24,966
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries, &c.	-	13,323
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,606	
Stores for India	2,430	
		4,036
POLICE:		
Leave and Deputation Salaries, &c.	11,761	
Passages to India	114	
Stores for India	3,403	
		15,278
SCIENTIFIC DEPARTMENTS:		
Stores for India	-	26
EDUCATION: A. University: Leave and Deputation Salaries, &c.	2,242	
B. Secondary: Leave and Deputation Salaries, &c.	412	
C. Primary: Leave and Deputation Salaries, &c.	812	
D. Special: Leave and Deputation Salaries, &c.	184	
E. General: Leave and Deputation Salaries, &c.	3,354	
Government Scholarships	1,822	
Stores for India	3,297	
		12,123
MEDICAL:		
Leave and Deputation Salaries, &c.	11,016	
Government Scholarships	323	
Passages to India	124	
Stores for India	11,931	
		23,394
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	2,289	
Passages to India	60	
Stores for India	1,359	
		3,708
AGRICULTURE:		
Leave and Deputation Salaries, &c.	4,169	
Passages to India	55	
Stores for India	883	
„ „ (Veterinary)	368	
		5,475
INDUSTRIES:		
Leave and Deputation Salaries, &c.	581	
Government Scholarships	1,595	
Passages to India	42	
Stores for India	5,364	
„ „ (Fisheries)	2,546	
		10,128
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	1,038	
Stores for India	82	
British Empire Exhibition, 1924	6,441	
		7,561
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	12,077	
Stores for India	18,367	
		30,444
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	7,917	
General Pensions	17,509	
Passage Gratuities	426	
		25,852
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	24	
Passages to India	42	
Stores for India	31,537	
		31,603
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	2,856	
Sundry items	421	
		3,277
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£232,975

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. STOKER,
Chief Accounting Officer.

No. 10b—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BOMBAY, from 1st April 1923 to 31st March 1924.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	957	
Passages to India	81	
Stores for India	3,536	
		4,574
EXCISE:		
Leave and Deputation Salaries, &c.	778	
Stores for India	7	
		785
STAMPS: Stores for India	-	11,542
FOREST:		
Leave and Deputation Salaries, &c.	4,291	
Passages to India	268	
Stores for India	57	
		4,616
REGISTRATION: Stores for India	-	888
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries, &c.	-	2,812
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	2,333	
Stores for India	120	
		2,453
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishments: Leave and Deputation Salaries, &c.	3,854	
D. Commissioners: Leave and Deputation Salaries, &c.	4,239	
E. District Administration: Leave and Deputation Salaries, &c.	26,466	
Stores for India	15	
		34,574
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries, &c.	-	10,489
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,867	
Stores for India	1,165	
		3 032
POLICE:		
Leave and Deputation Salaries, &c.	15,346	
Passages to India	285	
Stores for India	397	
		16,028
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	8,854	
B. Secondary: Leave and Deputation Salaries, &c.	88	
C. Primary: Leave and Deputation Salaries, &c.	290	
E. General: Leave and Deputation Salaries, &c.	2,177	
Government Scholarships	3,255	
		14,664
MEDICAL:		
Leave and Deputation Salaries, &c.	7,512	
Passages to India	53	
Stores for India	3,967	
		11,532
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	6,802	
Stores for India	817	
		7,619
AGRICULTURE:		
Leave and Deputation Salaries, &c.	2,457	
Stores for India	1	
		2,458
INDUSTRIES:		
Leave and Deputation Salaries, &c.	962	
British Empire Exhibition, 1924	469	
Stores for India	321	
		1,752
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	-	111
Carried forward	-	129,929

No. 10b.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BOMBAY, from 1st April 1923 to 31st March 1924—*cont.*

	£	£
Brought forward		129,929
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	10,820	
Passages to India	176	
Stores for India	13,965	
		24,961
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	13,236	
General Pensions	15,971	
Passage Gratuities	201	
		29,408
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	821	
Stores for India	27,845	
		28,666
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,423	
Sundry items	288	
		1,711
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		214,675

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries, &c.	696	
Stores for India	815	
		1,511
CAPITAL OUTLAY ON IMPROVEMENT ON PUBLIC HEALTH:		
Stores for India		1,918
BOMBAY DEVELOPMENT SCHEME:		
Leave and Deputation Salaries, &c.	4,919	
Passages to India	243	
Stores for India	137,762	
		142,924
TOTAL		£361,028

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. STOKER,
Chief Accounting Officer.

No. 10c.—Estimated Account of the Disbursements of the High Commissioner for India on account of the Government of Bengal, from 1st April 1923 to 31st March 1924.

	£	£
LAND REVENUE: Leave and Deputation Salaries, &c.	-	3,337
EXCISE: Stores for India	-	64
FOREST:		
Leave and Deputation Salaries, &c.	2,233	
Passages to India	121	
Stores for India	3,633	
		5,987
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries, &c.	233	
Passages to India	61	
		294
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	2,667	
Stores for India	100	
		2,767
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries, &c.	4,595	
D. Commissioners: Leave and Deputation Salaries, &c.	1,884	
E. District Administration: Leave and Deputation Salaries, &c.	23,102	
		29,581
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	-	25,195
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,410	
Stores for India	1,961	
		3,371
POLICE:		
Leave and Deputation Salaries, &c.	19,190	
Passages to India	118	
		19,308
PORTS AND PILOTAGE:		
Leave and Deputation Salaries, &c.	-	8,379
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	6,635	
B. Secondary: Leave and Deputation Salaries, &c.	927	
E. General: Leave and Deputation Salaries, &c.	4,422	
Government Scholarships	2,117	
Passages to India	48	
		14,149
MEDICAL:		
Leave and Deputation Salaries, &c.	7,832	
Stores for India	5,605	
		13,437
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	476	
Stores for India	546	
		1,022
AGRICULTURE:		
Leave and Deputation Salaries, &c.	4,991	
Stores for India	299	
		5,290
INDUSTRIES:		
Leave and Deputation Salaries, &c.	1,987	
Government Scholarships	372	
Stores for India	3,157	
		5,516
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	477	
British Empire Exhibition, 1924	202	
		679
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	3,174	
Passages to India	61	
Stores for India	25	
		3,260
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	9,752	
General Pensions	18,316	
Passage Gratuities	595	
		28,663
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	727	
Stores for India	4,188	
		4,915
MISCELLANEOUS:		
Allowances, &c. of Selected Candidates for the Indian Civil Service	2,383	
Sundry items	34	
		2,417
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	177,631
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.		
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:		
Stores for India	-	62,232
TOTAL	-	£239,863

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. Stoker,
Chief Accounting Officer.

No. 10d.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from 1st April 1923 to 31st March 1924.

	£	£
EXCISE:		
Leave and Deputation Salaries, &c.	541	
Stores for India	19	
		560
FOREST:		
Leave and Deputation Salaries, &c.	6,521	
Passages to India	351	
		6,872
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries, &c.	4,783	
Passages to India	61	
Stores for India	51	
		4,895
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries, &c.	451	
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries, &c.	4,538	
D. Commissioners: Leave and Deputation Salaries, &c.	7,378	
E. District Administration; Leave and Deputation Salaries, &c.	30,398	
		42,765
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries, &c.		19,789
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,314	
Stores for India	190	
		1,504
POLICE:		
Leave and Deputation Salaries, &c.	13,977	
Passages to India	289	
Stores for India	3,424	
		17,690
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	5,607	
B. Secondary: Leave and Deputation Salaries, &c.	370	
C. Primary: Leave and Deputation Salaries, &c.	597	
E. General:		
Leave and Deputation Salaries, &c.	1,992	
Government Scholarships	352	
Stores for India	147	
		9,065
MEDICAL:		
Leave and Deputation Salaries, &c.	5,446	
Stores for India	1	
		5,447
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	177	
Stores for India	555	
		732
AGRICULTURE:		
Leave and Deputation Salaries, &c.	3,210	
Passages to India	64	
Stores for India	2,039	
		5,313
INDUSTRIES:		
Leave and Deputation Salaries, &c.	1,521	
Government Scholarships	532	
Stores for India	9	
		2,062
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	247	
British Empire Exhibition, 1924	6,226	
Stores for India	58	
		6,531
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	8,938	
Stores for India	646	
		9,584
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	12,251	
General Pensions	17,146	
Passage Gratuities	1,151	
		30,548
STATIONERY AND PRINTING: Stores for India		1,167
MISCELLANEOUS:		
Leave and Deputation Salaries, &c.	1,091	
Allowances, &c., of Selected Candidates for the Indian Civil Service	2,198	
Sundry items	17	
		3,306
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		167,830

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries, &c.	746	
Stores for India	29,000	
		29,746
TOTAL		£197,576

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. STOKER,
Chief Accounting Officer.

No 10e.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE PUNJAB, from 1st April 1923 to 31st March 1924.

	£	£
LAND REVENUE: Leave and Deputation Salaries, &c.	-	299
EXCISE: Stores for India	-	10
FOREST:		
Leave and Deputation Salaries, &c.	1,812	
Passages to India	340	
Stores for India	2,384	
		4,536
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries, &c.	15,795	
Passages to India	117	
Stores for India	146	
		16,058
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Grant-in-aid to Rothampsted Experimental Station	100	
Government Scholarships	216	
Stores for India	234	
		550
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries, &c.	3,218	
D. Commissioners: Leave and Deputation Salaries, &c.	3,085	
E. District Administration: Leave and Deputation Salaries, &c.	17,296	
Stores for India	108	
		23,707
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	-	14,438
JAILS AND CONVICT SETTLEMENTS:		
Stores for India	-	437
POLICE: Leave and Deputation Salaries, &c.	9,142	
Passages to India	857	
Stores for India	153	
		10,152
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	2,012	
B. Secondary: Leave and Deputation Salaries, &c.	55	
C. Primary: Leave and Deputation Salaries, &c.	124	
D. Special: Leave and Deputation Salaries, &c.	711	
E. General: Leave and Deputation Salaries, &c.	1,230	
Government Scholarships	712	
Passages to India	64	
Stores for India	39	
		4,947
MEDICAL:		
Leave and Deputation Salaries, &c.	2,591	
Stores for India	223	
		2,814
AGRICULTURE:		
Leave and Deputation Salaries, &c.	5,989	
Passages to India	40	
Stores for India	6,708	
		12,737
INDUSTRIES:		
Leave and Deputation Salaries, &c.	1,189	
British Industries Fair, 1923	105	
Government Scholarships	603	
Stores for India	7,637	
		9,534
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	173	
British Empire Exhibition, 1924	2,723	
		2,896
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	7,748	
Stores for India	1,350	
		9,098
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	13,851	
General Pensions	15,678	
Passage Gratuities	58	
		29,587
STATIONERY AND PRINTING:		
Stores for India	-	1,527
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,103	
Sundry items	12	
		1,115
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	144,442
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.		
FOREST CAPITAL EXPENDITURE: Stores for India	-	636
CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries, &c.	982	
Stores for India	144,300	
		145,282
HYDRO-ELECTRIC SCHEME: Leave and Deputation Salaries, &c.	-	223
TOTAL	-	£290,583

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. STOKER,
Chief Accounting Officer.

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No. 10f.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BURMA, from 1st April 1923 to 31st March 1924.

	£	£
LAND REVENUE: Leave and Deputation Salaries, &c.	-	3,899
EXCISE: Leave and Deputation Salaries, &c.	-	1,117
STAMPS: Stores for India	-	1,088
FOREST:		
Leave and Deputation Salaries, &c.	12,947	
Passages to India	1,083	
Stores for India	294	
		14,324
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries, &c.	929	
Stores for India	24	
		953
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	937	
Stores for India	25,902	
		26,839
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries, &c.	777	
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries, &c.	3,146	
D. Commissioners: Leave and Deputation Salaries, &c.	5,371	
E. District Administration: Leave and Deputation Salaries, &c.	28,873	
Stores for India	18	
		33,185
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries, &c.	-	9,345
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	2,240	
Stores for India	139	
		2,379
POLICE:		
Leave and Deputation Salaries, &c.	11,020	
Passages to India	361	
Stores for India	880	
		12,261
PORTS AND PILOTAGE: Stores for India	-	8,624
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	2,355	
B. Secondary: Leave and Deputation Salaries, &c.	99	
D. Special: Leave and Deputation Salaries, &c.	17	
E. General:		
Leave and Deputation Salaries, &c.	80	
Government Scholarships	2,598	
Passages to India	282	
		5,431
MEDICAL:		
Leave and Deputation Salaries, &c.	6,988	
Passages to India	289	
Stores for India	899	
		8,176
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	1,256	
Stores for India	194	
		1,450
AGRICULTURE:		
Leave and Deputation Salaries, &c.	3,772	
Passages to India	289	
Stores for India	3,710	
		7,771
INDUSTRIES:		
Leave and Deputation Salaries, &c.	13	
British Industries Fair, 1923 (Adjustment)	—*32*	
British Empire Exhibition, 1924 (expenditure in connection with an officer on deputation)	1,754	
Stores for India	1	
		1,736
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	148	
Passages to India	72	
		220
Carried forward	-	143,798

No. 10f.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BURMA, from 1st April 1923 to 31st March 1924—*cont.*

	£	£
Brought forward		143,798
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	9,689	
Passages to India	289	
Stores for India	68,985	
		78,963
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	5,594	
General Pensions	20,930	
Passage Gratuities	220	
		26,744
STATIONERY AND PRINTING: Stores for India		5,591
MISCELLANEOUS:		
Leave and Deputation Salaries, &c.	298	
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,827	
Sundry items	8	
Stores for India	319	
		2,452
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£257,548

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:	
Leave and Deputation Salaries, &c.	65
TOTAL	£257,613

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. STOKER,
Chief Accounting Officer.

No. 10g.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from 1st April 1923 to 31st March 1924.

	£	£
EXCISE: Stores for India	-	149
STAMPS: Stores for India	-	124
FOREST:		
Leave and Deputation Salaries, &c.	1,091	
Passages to India	113	
		1,204
REGISTRATION: Stores for India	-	10
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT:		
Leave and Deputation Salaries, &c.	661	
Stores for India	109	
		770
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries, &c.	2,613	
D. Commissioners: Leave and Deputation Salaries, &c.	1,275	
E. District Administration: Leave and Deputation Salaries, &c.	18,441	
Stores for India	77	
		22,406
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	7,075	
Stores for India	35	
		7,110
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	84	
Stores for India	3,098	
		3,182
POLICE:		
Leave and Deputation Salaries, &c.	7,200	
Passages to India	114	
Stores for India	87	
		7,401
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	3,887	
D. Special: Leave and Deputation Salaries, &c.	348	
E. General:		
Leave and Deputation Salaries, &c.	1,516	
Government Scholarships	895	
Stores for India	105	
		6,751
MEDICAL:		
Leave and Deputation Salaries, &c.	4,204	
Stores for India	140	
		4,344
AGRICULTURE:		
Leave and Deputation Salaries, &c.	1,503	
Stores for India	9	
		1,512
INDUSTRIES:		
Leave and Deputation Salaries, &c.	615	
Government Scholarships	645	
Passages to India	52	
Stores for India	18	
		1,330
MISCELLANEOUS DEPARTMENTS: British Empire Exhibition, 1924	-	150
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	3,900	
Stores for India	809	
		4,709
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	11,683	
General Pensions	6,252	
Passage Gratuities	304	
		18,239
STATIONERY AND PRINTING: Stores for India	-	3,661
MISCELLANEOUS:		
Allowances, &c. of Selected Candidates for the Indian Civil Service	1,202	
Sundry items	7	
		1,209
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	£84,261

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. STOKER,
Chief Accounting Officer.

No. 10h.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from 1st April 1923 to 31st March 1924.

	£	£
LAND REVENUE: Stores for India	-	9
FOREST:		
Leave and Deputation Salaries, &c.	3,042	
Passages to India	287	
Stores for India	29	
		3,358
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	4,491	
Stores for India	18	
		4,509
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment: Leave and Deputation Salaries, &c.	2,741	
D. Commissioners: Leave and Deputation Salaries, &c.	3,616	
E. District Administration: Leave and Deputation Salaries, &c.	9,007	
Stores for India	158	
		15,522
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	4,444	
Stores for India	29	
		4,473
JAILS AND CONVICT SETTLEMENTS: Stores for India	-	18
POLICE:		
Leave and Deputation Salaries, &c.	9,159	
Passages to India	231	
Stores for India	104	
		9,494
EDUCATION:		
A. University: Leave and Deputation Salaries, &c.	153	
D. Special: Leave and Deputation Salaries, &c.	190	
E. General:		
Leave and Deputation Salaries, &c.	1,200	
Government Scholarships	579	
Stores for India	48	
		2,170
MEDICAL:		
Leave and Deputation Salaries, &c.	3,232	
Stores for India	37	
		3,269
AGRICULTURE: Leave and Deputation Salaries, &c.	-	1,125
INDUSTRIES: Stores for India	-	55
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	679	
Stores for India	62	
		741
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	6,561	
General Pensions	8,812	
Passage Gratuities	134	
		15,507
STATIONERY AND PRINTING: Stores for India	-	628
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,197	
Sundry items	4	
		1,201
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	£62,079

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON STATIONERY AND PRINTING: Stores for India	8,500
CONSTRUCTION OF IRRIGATION WORKS: Stores for India	3,472
TOTAL	£74,051

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. STOKER,
Chief Accounting Officer.

No. 10i.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF ASSAM, from 1st April 1923 to 31st March 1924.

	£	£
FOREST:		
Leave and Deputation Salaries, &c.	-	4,692
CONSTRUCTION OF PROVINCIAL RAILWAYS:		
Stores for India	-	426
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	2,188	
D. Commissioners:		
Leave and Deputation Salaries, &c.	4,254	
E. District Administration:		
Leave and Deputation Salaries, &c.	15,822	
		22,264
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	-	342
POLICE:		
Leave and Deputation Salaries, &c.	3,013	
Passages to India	118	
Stores for India	199	
		3,330
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	1,828	
E. General:		
Leave and Deputation Salaries, &c.	80	
Government Scholarships	564	
		2,472
MEDICAL:		
Leave and Deputation Salaries, &c.	-	2,947
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	-	692
AGRICULTURE:		
Leave and Deputation Salaries, &c.	-	1,319
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	5,089	
Stores for India	825	
		5,914
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	2,000	
General Pensions	1,386	
Passage Gratuities	147	
		3,533
STATIONERY AND PRINTING:		
Stores for India	-	100
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	477	
Sundry items	9	
		486
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	£48,517

42, Grosvenor Gardens, S.W. 1,
May 1924.

G. H. STOKER,
Chief Accounting Officer.

No. 11.

STATEMENT

OF

INDIAN DEBT

AND

INDIAN RAILWAY ANNUITIES.

No. 11.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1923; the Debt and Interest created in the Year ended the 31st March 1924; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1923.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 7 per Cent. Stock	4,004,473 15 4	7	280,313 3 3
India 5½ per Cent. Stock	22,192,205 16 6	5½	1,220,571 6 5
India 4½ per Cent. Stock	20,000,000 0 0	4½	900,000 0 0
India 3½ per Cent. Stock	88,974,592 14 9	3½	3,114,110 14 11
India 3 per Cent. Stock	71,301,524 0 11	3	2,139,045 14 6
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Debt, and Annual Interest thereon, on 31st March 1923	222,923,548 14 4	—	8,148,274 10 0
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1923	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1923	222,923,548 14 4	—	11,505,921 13 4
DEBT CREATED IN THE YEAR 1923–24.			
India 4½ per Cent. Stock	20,000,000 0 0	4½	900,000 0 0
India 3 per Cent. Stock created on conversion of 2,043,956*l.* 18*s.* 4*d.* India 7 per Cent. Stock	4,087,913 16 8	3	122,637 8 4
TOTAL Debt created in the year 1923–24	24,087,913 16 8		1,022,637 8 4
£	247,011,462 11 0		12,528,559 1 8
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Outstanding on the 1st April 1917	100,000,000 0 0	5	5,000,000 0 0
Outstanding on the 1st April 1923	19,707,947 12 5	5	985,397 7 8

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1924; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1923–24.			
Debt bearing Interest:	£ s. d.		£ s. d.
India Stock purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
5½ per Cent.	432,752 3 10	5½	23,801 7 5
India 7per Cent. Stock cancelled on conversion into 3 per Cent. Stock	2,043,956 18 4	7	143,076 19 8
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1924	2,476,709 2 2		166,878 7 1
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1924.*			
Debt bearing Interest:			
India 7 per Cent. Stock	1,960,516 17 0	7	137,236 3 7
India 5½ per Cent. Stock	21,759,453 12 8	5½	1,196,769 19 0
India 4½ per Cent. Stock	40,000,000 0 0	4½	1,800,000 0 0
India 3½ per Cent. Stock	88,974,592 14 9	3½	3,114,110 14 11
India 3 per Cent. Stock	75,389,437 17 7	3	2,261,683 2 10
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Debt, and Annual Interest thereon, on 31st March 1924	244,534,753 8 10	—	9,004,033 11 3
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1924	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1924	—	—	12,361,680 14 7
£	247,011,462 11 0	—	12,528,559 1 8
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1917–23	80,292,052 7 7	5	4,014,602 12 4
Outstanding on the 31st March 1923	19,707,947 12 5	5	985,397 7 8
	100,000,000 0 0		5,000,000 0 0
Reduction during 1923–24	442,050 1 1	5	22,102 10 1
Outstanding on the 31st March 1924	19,265,897 11 4	5	963,294 17 7
£	19,707,947 12 5	5	985,397 7 8

* For Analysis, *see* pages 114 and 115.

No. 11.—Account showing the Total Amount of Indian Debt raised in *England*

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1924

	Capital of Debt.		Rate per Cent	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown under heads below:				
Bearing Interest:				
India 7 per Cent. Stock	‖—*71,828 10 8*	- - -	7	—*5,027 19 11*
India 5½ per Cent. Stock	‖—*177,015 17 2*	- - -	5½	—*9,735 17 5*
India 4½ per Cent. Stock	9,500,000 0 0	- - -	4½	427,500 0 0
India 3½ per Cent. Stock	48,062,061 16 2	- - -	3½	1,682,172 3 3
India 3 per Cent. Stock	25,844,625 8 10	- - -	3	775,338 15 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
		*94,225,182 9 2	-	3,146,930 10 11
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 7 per Cent. Stock	2,251,559 9 8	- - -	7	157,609 3 3
India 5½ per Cent. Stock	22,500,000 0 0	- - -	5½	1,237,500 0 0
India 4½ per Cent. Stock	30,500,000 0 0	- - -	4½	1,372,500 0 0
India 3½ per Cent. Stock	26,905,285 19 11	- - -	3½	941,685 0 2
India 3 per Cent. Stock	19,607,959 5 0	- - -	3	588,238 15 7
		101,764,804 14 7	-	4,297,532 19 0
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 7 per Cent. Stock	¶—*133,991 18 10*	- - -	7	—*9,379 8 9*
India 5½ per Cent. Stock	¶—*319,422 17 1*	- - -	5½	—*17,568 5 2*
India 3½ per Cent. Stock	7,398,635 18 3	- - -	3½	258,952 5 2
India 3 per Cent. Stock	‡—*608,516 9 10*	- - -	3	—*18,255 9 11*
India 2½ per Cent. Stock	†—*151,992 4 6*	- - -	2½	—*3,799 16 0*
East Indian Railway Debenture Stock	1,435,050 0 0	- - -	4½	64,604 5 0
		7,620,362 8 0	-	274,553 10 4
Annuity:				
Annuity terminating in 1953	- - -	- - -	-	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	-	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,387,091 9 2
Debt bearing Interest:				
India 7 per Cent. Stock	¶—*10,140 18 6*	- - -	7	—*709 17 3*
India 5½ per Cent. Stock	¶—*23,962 1 3*	- - -	5½	—*1,317 18 8*
India 3½ per Cent. Stock	401,449 10 8	- - -	3½	14,050 14 8
India 3 per Cent. Stock	‡—*63,352 9 1*	- - -	3	—*1,900 11 6*
India 2½ per Cent. Stock	†—*11,335 15 1*	- - -	2½	—*283 7 11*
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
		641,324 6 9	-	23,785 12 6
Annuity:				
Annuity terminating in 1957	- - -	- - -	-	116,850 14 9
				140,636 7 3
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				
Debt bearing Interest:				
India 7 per Cent. Stock	¶—*70,402 10 0*	- - -	7	—*4,928 3 6*
India 5½ per Cent. Stock	¶—*209,261 8 6*	- - -	5½	—*11,509 7 7*
India 3½ per Cent. Stock	3,203,860 14 2	- - -	3½	112,135 2 6
India 3 per Cent. Stock	‡—*508,705 14 3*	- - -	3	—*15,261 3 5*
India 2½ per Cent. Stock	†—*99,493 15 4*	- - -	2½	—*2,487 6 11*
		2,315,997 5 8	-	77,949 1 1
Annuity:				
Annuity terminating in 1958	- - -	- - -	-	371,361 3 7
				449,310 4 8
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 7 per Cent. Stock	**—*4,678 14 8*	- - -	7	—*327 10 3*
India 5½ per Cent. Stock	**—*10,884 3 4*	- - -	5½	—*598 12 7*
India 3½ per Cent. Stock	§—*91,415 4 6*	- - -	3½	—*3,199 10 7*
India 3 per Cent. Stock	10,303,671 1 2	- - -	3	309,110 2 8
India 2½ per Cent. Stock	430,522 14 1	- - -	2½	10,763 1 4
		10,627,215 12 9	-	315,747 10 7
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6	- - -	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	- - -	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
		4,726,168 10 2	-	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8	- - -	3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
		5,964,666 9 8	-	205,954 9 11
Annuity:				
Annuity terminating in 1948	- - -	- - -	-	1,268,516 0 7
				1,474,470 10 6
Carried forward	- - - £	227,885,721 16 9		11,358,354 18 8

*Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account. *See* Account No. 9, page 81.

† The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 2½ per Cent. Stock.

‡ The Sinking Funds to redeem Debt issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

‖ The Sinking Funds to redeem India 3½, 3, or 2½ per Cent. Stock have been applied to this extent to the redemption of India 7 and 5½ per Cent. Stock.

¶ The Sinking Funds issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 7 and 5½ per Cent. Stock instead of India 3½ per Cent. Stock.

** The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 7 and 5½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Brought forward	- - -	227,885,721 16 9		11,358,354 18 8
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,675,290 18 2	- - -	3½	58,635 2 7
India 3 per Cent. Stock	10,881,612 11 7	- - -	3	326,448 7 7
		12,556,903 9 9	—	385,083 11 2
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	- - -	894,711 12 2	3½	31,314 18 1
Annuity:				
Annuity terminating in 1956	- - -	- - -	—	488,381 5 7
				519,696 3 8
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	2,160,545 2 1	3	64,816 7 1
Debt incurred in respect of the Indian Midland Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	- - -	524,711 9 9	3½	18,364 18 1
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1924 £		244,534,753 8 10	—	12,361,680 14 7

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1923.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 7 per Cent. Stock	3,628,171 6 2	—
India 5½ per Cent. Stock	22,170,188 13 3	—
India 3½ per Cent. Stock	85,654,452 1 1	3,320,140 13 7
India 3 per Cent. Stock	70,902,510 12 3	1,149,132 7 5
India 2½ per Cent. Stock	11,421,306 1 0	118,680 5 10
£	193,776,628 13 9	4,587,953 6 10

BANK OF ENGLAND.		
'Charge for Management for the year 1923:	£ s. d.	£ s. d.
Sterling Debt:		
On 193,776,628*l.* 13*s.* 9*d.* India Stocks, at 300*l.* per million	58,132 19 9	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
„ 20,000,000*l.* India 4½ per Cent. Stock for 63 days at 300*l.* per million per annum	1,035 12 3	
„ 19,984,615*l.* 5*s.* 8*d.* India 4½ per Cent. Stock for 169 days at 300*l.* per million per annum	2,775 18 10	
„ 39,984,615*l.* 5*s.* 8*d.* India 4½ per Cent. Stock for 13 days at 300*l.* per million per annum	427 4 7	
„ 39,945,496*l.* 15*s.* 5*d.* India 4½ per Cent. Stock for 77 days at 300*l.* per million per annum	2,528 1 1	
Issue of 20,000,000*l.* India 4½ per Cent. Stock at 1,250*l.* per million	25,000 0 0	
		91,373 0 11
Rupee Debt:		
Rs. 10,57,01,754 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	233 0 0	
Conversion of Rs. 13,000 India 3 per Cent. Rupee Loan of 1896–97, at 500*l.* per ten million Rupees	0 13 0	
		8,233 13 0
		99,606 13 11
BANK OF IRELAND.		
'Charge for Management for the Year 1923:		
On 4,587,953*l.* 6*s.* 10*d.* India Stocks, at 360*l.* per million		1,651 12 9
£		101,258 6 8

SIDNEY TURNER,
Accountant-General.

No. 12.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1923 and 31st March 1924. (*Section* 26 (2), Government of India Act.)

SALARIES.

Superintendent, Record Department. New appointment on a scale 550*l.*—20*l.*—700*l.* in lieu of appointment of Assistant Registrar and Superintendent of Records, 550*l.*—15*l.*—700*l.*

Historiographer. Temporary appointment for a period of five years. Salary of present incumbent 1,000*l.* a year, inclusive of pension earned by previous service.

President of the Medical Board, India Office, and Medical Adviser to the Secretary of State. Salary 600*l.* per annum in lieu of Salary of 800*l.* per annum.

Representative of the Government of India on the Permanent Committee of the Office International d'Hygiène Publique and other sanitary bodies. Temporary appointment. Salary 300*l.* per annum, inclusive of bonus. Appointment made on reduction of Medical Board Staff.

Personal Assistant to the Secretary, Military Department. Temporary appointment. Personal incumbent to be paid a salary of 500*l.* per annum, instead of Pay and Allowances (less military pension) as General Staff Officer, First Grade.

Typing Branch. Appointments made under the Reorganisation Scheme within the limits of the authorised establishment in lieu of existing (temporary) appointments:—

2 Shorthand Typists - - - - -	28*s.*—2*s.* 6*d.*—46*s.* per week.
1 Typist - - - - - - -	22*s.* to 28*s.* according to age, rising by 2*s.* to 36*s.* per week.

Director-in-Chief of the Indo-European Telegraph, Public Works Department. Salary 750*l.* per annum in lieu of salary of 1,000*l.* less pension earned by previous service in India.

Assistant to the Director-in-Chief of the Indo-European Telegraph, Public Works Department. Office held temporarily by an officer on deputation from India at an inclusive salary of 900*l.* per annum.

No. 12.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1924–25.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Armstrong, Francis Busfield.	Director of Funds -	—	—	—	Death -	—	666 13 4
Ellis, Arthur Stanley -	Assistant Mechanical Engineer, India Store Department.	—	—	—	Ditto -	—	145 0 0 S. 61 2 0
Gay, Charles Robert -	Supervisor of Stamps, Stamp Branch, India Store Department.	—	—	—	Ditto -	—	213 6 8
Inch, George Frederick	Second Class Clerk, Accountant-General's Department.	—	—	—	Ditto -	—	168 12 6
Knights, Henry -	Messenger, First Class -	—	—	—	Ditto -	—	61 3 6
Pattle, Arthur John, I.S.O.	Senior Clerk, Accountant-General's Department.	—	—	—	Ditto -	—	448 10 0
Taunton, Alfred George	Second Class Clerk, India Store Department.	—	—	—	Ditto -	—	80 0 0
Walpole, Sir Horace George, K.C.B.	Assistant Under Secretary of State and Clerk of the Council.	—	—	—	Ditto -	—	1,000 0 0
Yeo, Edward - -	Keeper of Records, Registry and Record Department.	—	—	—	Ditto -	—	133 6 8
Chapman, Francis Leo -	Assistant Electrical Engineer, India Store Department.	35	10	340 0 0.	Ill-health -	42 10 0 S. 17 16 1	—
Dicks, John - -	Inspector of Stores, India Store Department.	65	25	362 8 0	Age - -	113 5 0 S. 46 6 6	—
Fontaine, Henry William	Head Office Keeper -	64	45	250 0 0	Ditto -	153 0 0 S. 63 10 0	—
Foster, William, C.I.E.	Registrar and Superintendent of Records.	60	41	1,000 0 0	Ditto -	500 0 0 S. 109 16 5	—
Greenwood, John William	Inspector of Stores, India Store Department.	65	40	400 0 0	Ditto -	266 13 4 S. 112 7 2	—
Walker, William -	Inspector of Stores, India Store Department.	63	31	400 0 0	Ditto -	155 0 0 S. 61 4 6	—
West, Francis Joseph -	Clerk specially attached, Accountant-General's Department.	65	41	328 10 0	Ditto -	164 5 0 S. 69 14 5	—
						1,875 8 5	2,977 14 8
Diminution of allowances awarded in previous years under the provisions of the Pensions (Increase) Act, 1920 - - - - - - - - - - - -						—	85 9 6
					TOTAL - - -	1,875 8 5	3,063 4 2
					DECREASE -	£1,187 15 9	
COMPASSIONATE ALLOWANCES.							
Smith, Joseph - -	Labourer, India Store Depôt.	—	—	—	Death -	—	31 5 8
Scull, Sarah Ann -	Housemaid - -	60	27	10s. a week	Age - -	18 13 8 S. 14 19 10	—
Smalley, Arthur -	Assistant Engineer and Deputy Firemen.	61	15	35s. a week	Ditto - -	19 15 5 S. 9 15 6	—
						63 4 5	31 5 8
Diminution of allowances awarded in previous years in the spirit of the Pensions (Increase) Act, 1920 - - - - - - - - - - - -						—	19 14 2
					TOTAL -	63 4 5	50 19 10
					INCREASE -	- £12 4 7	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased, are Supplementary Superannuation allowances, based on Civil Service Bonus, awarded in accordance with Treasury Minute of the 20th March 1922. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

Annual Amount of Pensions for the Year 1924–25.

	1924–25. Pensions granted.	1924–25. Portion commuted.	1924–25. Net Amount payable.	1923–24. Pensions granted.	1923–24. Portion commuted.	1923–24. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	40,561	593	39,968	41,749	593	41,156	—	1,188
Compensation allowances -	2,061	10	2,051	2,061	10	2,051	—	—
Compassionate allowances -	1,783	—	1,783	1,771	—	1,771	12	—
Injury allowances - -	49	—	49	49	—	49	—	—
£	44,454	603	43,851	45,630	603	45,027	12	1,188
					DECREASE - -		£1,176	

No. 13.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1924; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1925.

		1924–25.	1923–24.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		193,011	191,154	1,857	—
LAW CHARGES		200	158	42	—
POSTAGE TO INDIA		700	783	—	83
TELEGRAMS TO INDIA		7,500	6,383	1,117	—
OFFICE CONTINGENCIES		25,500	23,734	1,766	—
HEALTH AND UNEMPLOYMENT INSURANCE		300	229	71	—
STATIONERY, PRINTING, AND BOOKBINDING		9,500	8,343	1,157	—
MISCELLANEOUS (HOME ADMINISTRATION)		2,000	1,731	269	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		13,628	13,004	624	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	252,339	245,519	6,903	83
		NET INCREASE		£6,820	
SUPERANNUATION AND RETIRED ALLOWANCES	£	*44,454	*45,630	—	1,176

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1923.	Numbers. 1 April 1924.		1924–25.	1923–24.	INCREASE.	DECREASE.
			£	£	£	£
15	14	Secretary of State(1), Permanent Under Secretary of State, Parliamentary Under Secretary of State (1), Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	24,221	20,657	3,564	—
143	137	Correspondence Department	55,077	56,552	—	1,475
143	125	Accountant-General's Department	28,157	28,743	—	586
82	74	Record Department, Telegraph and Mails Branch, Typing Branch	11,273	11,741	—	468
20	21	Miscellaneous Officers, &c.	10,187	9,674	513	—
66	62	Office Keepers and Messengers	6,769	6,659	110	—
37	37	Housekeeper, Housemaids, and Charwomen	1,610	1,582	28	—
12	12	Artificers and Labourers employed at the India Office	2,160	2,105	55	—
28(2)	16(2)	Temporary Assistance and Overtime	2,446	3,761	—	1,315
		Bonus	51,111	49,680	1,431	—
546	498	£	193,011	191,154	5,701	3,844
			NET INCREASE		£1,857	

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) Temporary Clerks, Typists, &c.

No. 13.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

Numbers. 1 April 1923.	Numbers. 1 April 1924.	Salaries, Wages, and Allowances.			1924-25.	1923-24.
		Secretary of State, &c.			£	£
—	—	Secretary of State (1)	—		—	—
1	1	Permanent Under Secretary of State	—		3,000	3,000
—	—	Parliamentary Under Secretary of State(1)	—		—	—
1	1	Deputy Under Secretary of State	—		2,200	2,200
1	2	Assistant Under Secretaries of State (2)	1,200*l.*—100*l.*—1,500*l.*		2,821	1,775
1	—	Controller of Finance	—		—	226
11	10	Members of Council (3)	1,200*l.*		16,200	13,456
15	14			£	24,221	20,657

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) One is also Clerk of the Council.
(3) The three Indian Members receive an allowance of 600*l.* a year each.

1 April 1923.	1 April 1924.	Correspondence Department (including Financial, Public and Judicial, Military, Political and Secret, Public Works, Services and General, Economic and Overseas).		1924-25.	1923-24.
9	8	Assistant Secretaries(1)	1,000*l.*—50*l.*—1,200*l.*	9,600	10,700
17	18	Principals (2) (3)	700*l.*—25*l.*—900*l.*	14,938	14,675
9	8(4)	Assistant Principals(5)	200*l.*—20*l.*—240*l.*; 240*l.*—25*l.*—500*l.*	3,434	3,341
1	1	Administrative Officer for Non-Effective questions	—	750	750
5	5	Administrative Officers(6)	400*l.*—15*l.*—500*l.*	2,355	2,279
1	1	Chief Executive Officer(7)	750*l.*—25*l.*—850*l.*	795	1,000
2	2	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	1,171	1,180
5	5	Higher Executive Officers	400*l.*—15*l.*—500*l.*	1,880	2,230
4	5	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	1,200	957
7	6	Higher Clerical Officers (men)(8)	300*l.*—15*l.*—400*l.*	2,059	2,247
1	1	Higher Clerical Officers (women)	230*l.*—10*l.*—300*l.*	250	240
61	57	Clerical Officers (men)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	7,142	7,001
9	9	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	1,022	974
		Secretary, Military Department, and Staff.			
1	1	Secretary(9)	—	2,730	2,691
1	1	Personal Assistant to the Secretary(10)	—	500	453
1	1	G.S.O. I.	—	1,337	1,559
1	—	G.S.O. III.	—	—	668
		Political Aide-de-Camp to the Secretary of State.			
1	1	Political Aide-de-Camp to the Secretary of State(11)	—	800	800
1	1	Assistant to the Political Aide-de-Camp	350*l.*—15*l.*—500*l.*	429	414
		Indo-European Telegraph, Public Works Department.			
1	1	Director-in-Chief(12)	—	750	728
1	1	Assistant to the Director-in-Chief(13)	—	900	679
1	1	Clerk for special duties	500*l.*—20*l.*—600*l.*	560	540
1	1	Executive Officer (Training Grade)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	243	228
1	1	Clerical Officer (man)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	119	110
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	113	108
143	137		£	55,077	56,552

(1) The present incumbents are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum.
(2) Two are paid on the scale of Assistant Secretaries (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*
(3) One receives 300*l.* as Private Secretary to the Secretary of State; one receives an extra allowance of 100*l.*, one receives an allowance of 100*l.* as Deputy Clerk of the Council, and one receives an allowance of 50*l.* as Editor of Telegraph Codes.
(4) One vacancy on 1st April 1924.
(5) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; two each receive an allowance of 150*l.* as Private Secretary to Under Secretaries of State; one receives 80*l.* allowance plus 10*l.* linen allowance as Resident Clerk; and one receives 50*l.* as Reading Clerk to the Council.
(6) One receives 50*l.* for compiling a portion of the "India Office List."
(7) Scale of salary for this post now fixed at 750*l.*—25*l.*—850*l.* for successor to incumbent who will retire 5th June 1924.
(8) One receives 40*l.* as Deputy Reading Clerk to Council.
(9) Paid as Lieutenant-General not in command.
(10) Paid at 500*l.* a year, instead of as G.S.O. I., *less* Indian Pension. Temporary appointment.
(11) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Non-pensionable appointment.
(12) Non-pensionable appointment.
(13) Appointment held temporarily by officer on deputation from India.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1923.	Numbers. 1 April 1924.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		1924-25.	1923-24.
		ACCOUNTANT-GENERAL'S DEPARTMENT.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,115	1,065
1	—	Principal	700*l.*—25*l.*—900*l.*	—	121
1	1	Assistant Principal	200*l.*—20*l.*—240*l.*; 240*l.*—25*l.*—500*l.*	342	317
2	2	Administrative Officers(2)	400*l.*—15*l.*—500*l.*	1,075	1,040
1	1	Chief Accountant(3)	850*l.*—25*l.*—1,000*l.*	1,000	988
1	1	Deputy Chief Accountant	750*l.*—25*l.*—850*l.*	800	775
4	4	Superintending Executive Officers(4)	550*l.*—20*l.*—700*l.*	2,395	2,316
11	11	Higher Executive Officers	400*l.*—15*l.*—500*l.*	4,926	4,791
14	14	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	3,325	3,129
9	9	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*	3,209	3,079
2	2	Higher Clerical Officers (women) (5)	230*l.*—10*l.*—300*l.*	509	489
78	63	Clerical Officers (men) (6)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	7,656	8,672
15	14	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	1,541	1,554
1	—	Clerk specially attached	5*l.* 5*s.* a week—10/6 a week (triennially)—6*l.* 6*s.* a week.	—	155
1	1	Comptometer Operator	49*s.* 6*d.* a week—2*s.*—55*s.* 6*d.* a week (inclusive). (7)	123	116
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	141	136
143	125		£	28,157	28,743

(1) The Accountant-General is also Controller of Pension Funds.
(2) One is paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(3) Present incumbent is paid as Deputy Accountant-General (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*
(4) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(5) One receives an allowance of 1*l.* a month for special duties.
(6) One receives an allowance of 20*l.* a year for assisting the Editors of the "India Office List."
(7) Subject to fluctuation in accordance with Treasury Circular of 11th August 1922. Non-pensionable appointment.

		RECORD DEPARTMENT.(1)			
1	—	Registrar and Superintendent of Records(1)	—	—	636
1	—	Assistant Registrar and Superintendent of Records	550*l.*—15*l.*—700*l.*	700	700
—	1	Superintendent, Record Department	550*l.*—20*l.*—700*l.*	514	499
1	1	Parliamentary Clerk (2)	400*l.*—15*l.*—500*l.*	150	500
1	1	Staff Clerk	350*l.*—15*l.*—500*l.*	396	—
—	—	Higher Clerical Officer (3)	300*l.*—15*l.*—400*l.*		
5	3	Clerical Officers (men)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	402	492
2	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	229	219
1	1	Keeper of Records (4)	150*l.*—7*l.* 10*s.*—175*l.*	164	159
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	138	133
		TELEGRAPH AND MAILS BRANCH.(1)			
1	1	Superintendent (5)	400*l.*—15*l.*—500*l.*	600	600
1	1	Staff Clerk (6)	350*l.*—15*l.*—500*l.*	41	500
2	2	Higher Clerical Officers (7)	300*l.*—15*l.*—400*l.*	808	778
14	14	Clerical Officers (men) (8)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	2,066	1,905
2	2	Clerical Officers (women)(9)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	278	268
1	1	Girl Messenger (10)	13*s.* to 26*s.* a week (inclusive) according to age.	43	50
34	31	Carried forward		6,529	7,439

(1) The post of Registrar and Superintendent of Records was abolished with effect from 20th November 1923. The Mails Branch of the former Registry and Record Department has been amalgamated with the Central Telegraph Section to form the Telegraph and Mails Branch. The Record Branch is now a separate Department under the Superintendent of Records.
(2) Receives allowance of 50*l.* per annum for compiling a portion of the "India Office List."
(3) Employed from 19th April 1924 in lieu of the Staff Clerk, retiring. Salary of 396*l.* includes allowance of 80*l.* as Resident Clerk.
(4) Present incumbent paid on old scale of 150*l.*—5*l.*—200*l.*
(5) Receives an allowance of 100*l.* per annum while in charge of the Branch.
(6) Post abolished, 1st May 1924.
(7) One receives an allowance of 35*l.* per annum as Deputy Head of the Section and an allowance of 50*l.* as Assistant Editor of Telegraph Codes, and the other receives a special allowance of 25*l.* per annum while employed on Telegraph work.
(8) Nine each receive a special allowance of 25*l.* per annum while employed on Telegraph work.
(9) Each receives an allowance of 25*l.* per annum while employed on Telegraph work.
(10) Appointment on temporary basis.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1923.	Numbers. 1 April 1924.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		1924-25.	1923-24.
		RECORD DEPARTMENT—*cont.*		£	£
34	31	TYPING BRANCH(1).	Brought forward -	6,529	7,439
1	1	Chief Superintendent - - -	200*l.*—7*l.* 10*s.*—230*l.*	223	215
3	3	Superintendents - - - -	150*l.*—7*l.* 10*s.*—180*l.*	509	514
16	17	Shorthand Typists (2) - - -	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	1,945	1,584
23	18	Typists (3) - - - - -	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	1,829	1,735
2	2	Hectographists - - - -	15*s.* a week—2*s.*—25*s.* a week	130	130
3	2	Girl Messengers(4) - - - -	13*s.* to 26*s.* a week (inclusive), according to age.	108	124
82	74		£	11,273	11,741

(1) The authorised establishment of the Typing Branch is, one Chief Superintendent, four Superintendents, 20 Shorthand Typists, and 30 Typists. The estimate for 1924-25 provides for the full establishment throughout the year, either on a permanent or temporary basis. 1,338*l.* is included under temporary staff, p. 122.

(2) One receives an allowance of 80*l.* per annum as Assistant to the Private Secretary to the Secretary of State; and one an allowance of 40*l.* per annum while attached to the Private Secretary's Office, and two each an allowance of 2*s.* 6*d.* a week in compensation for late additional duty.

(3) Two each receive 2*s.* a week extra as Examiners.

(4) Appointments on temporary basis.

		MISCELLANEOUS OFFICERS, &c.			
1	1	Government Director of Indian Railway Companies(1) - - - -	—	1,000	1,000
1	1	Assistant Government Director of Indian Railway Companies(1) - - -	—	500	500
1	1	Librarian - - - -	—	600	600
1	1	Assistant Librarian - - -	—	400	400
1	1	Sub-Librarian - - -	—	300	300
1	2	Clerical Officers employed in the Library (2)	80*l.*— 5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	304	205
1	1	Clerk, Oriental Side, Library(3) - -	100*l.*—10*l.*—200*l.*	161	150
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(1) - - - - -	600*l.*	600	669
1	1	Member of the Medical Board(1)- -	450*l.*	450	450
1	—	Ditto ditto - -	300*l.*	—	103
—	—	Representative of the Government of India for International, Sanitary, Health, Quarantine, &c., questions (1) (4) - -	300*l.* (inclusive).	300	59
1	1	Clerical Assistant to the Medical Adviser (5)	100*l.*—10*l.*—180*l.*	139	129
1	1	Legal Adviser and Solicitor to the Secretary of State - - - - -	—	1,200	1,200
1	1	Assistant Solicitor (6) - - -	450*l.*—25*l.*—600*l.*	700	683
1	1	Clerk, Legal Adviser and Solicitor's Department (7) - - - - -	200*l.*—15*l.*—305*l.* 305*l.*—20*l.*—400*l.*	383	363
1	1	Clerk, Legal Adviser and Solicitor's Department(1) - - - - -	200*l.*—10*l.*—250*l.* (inclusive).	225	215
1	1	Inspector of Military Equipment and Clothing(1) (8) - - - -	—	—	41
1	1	Assistant to the Inspector of Military Equipment and Clothing(9) - - -	250*l.*—10*l.*—450*l.*	500	500
1	1	Surveyor and Clerk of the Works (10) -	300*l.*—10*l.*—400*l.*	575	575
1	1	Assistant to Surveyor and Clerk of the Works(10) - - - - -	180*l.*—10*l.*—300*l.*	350	350
1	1	Information Officer (11) - - -	900*l.*—50*l.*—1,100*l.* (inclusive).	1,000	1,000
—	1	Historiographer(12) - - -	1,000*l.*, inclusive of pension earned by previous service.	500	182
20	21			10,187	9,674

(1) Non-pensionable appointment.

(2) One receives an allowance of 12*l.* 10*s.* per annum for translations.

(3) Present incumbent is paid as a Clerical Officer.

(4) Temporary post created August 1923 and vacant 1st April 1924. Appointment of future representative under consideration.

(5) Inclusive salary not to be less than 220*l.* a year with periodical increments; 120*l.* included under bonus for 1923-24 and 1924-25.

(6) Present incumbent proceeds to 700*l.* a year.

(7) Present incumbent proceeds to 450*l.* a year.

(8) Present incumbent paid as an Ordnance Officer, First Class, for actual inspections. The pay and expenses are now charged to "Army Miscellaneous"—450*l.* for 1923-24, and 500*l.* estimated for 1924-25.

(9) Present incumbent paid as a Higher Executive Officer, 400*l.*—15*l.*—500*l.*

(10) Salary personal to present incumbent.

(11) Present incumbent paid on a scale 1,000*l.* for 3 years, then by 50*l.* to 1,100*l.* (inclusive). Temporary post.

(12) Temporary post created for a period of five years.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1923.	Numbers. 1 April 1924.			1924–25.	1923–24.
		SALARIES, WAGES, AND ALLOWANCES—*continued.*			
		OFFICE KEEPERS AND MESSENGERS.		£	£
1	1	Head Office Keeper	200*l.*—5*l.*—250*l.* With apartments.	204	213
1	1	Second Office Keeper(1)	150*l.*—5*l.*—175*l.*	180	180
1	—	Third Office Keeper	166*l.*	—	41
20	20	Messengers, First Class (with uniform)(2)	105*l.*—2*l.* 10*s.*—120*l.*	2,626	2,585
19	19	Messengers (with uniform)(3)	90*l.*—5*l.*—130*l.*	2,089	1,996
24	21	"Unestablished" Messengers (with uniform)	27*s.*—1*s.*—32*s.* a week	1,670	1,644
66	62		£	6,769	6,659
		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.			
1	1	Housekeeper (with apartments)	—	120	120
30	30	Housemaids	16*s.* a week	1,250	1,225
6	6	Charwomen	15*s.* 6*d.* a week	240	237
37	37		£	1,610	1,582
12	12	ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At varying rates, based on wages paid by H.M. Office of Works	2,160	2,105
—	—	TEMPORARY ASSISTANCE, OVERTIME	—	2,446	3,761
—	—	BONUS	—	51,111	49,680

(1) Present incumbent is paid at a salary of 180*l.*, without apartments.

(2) In addition to their salaries, certain Messengers receive the following allowances:—One 40*l.* and two 30*l.* each, for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 15*l.*, for attendance on the Deputy Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 15*l.*, for mail work; one 15*l.* as Hall Porter; one 5*l.*, for assisting the Keeper of Military Records, Registry and Record Department; and one 5*l.*, for assisting the Keeper of Records, Accountant-General's Department.

(3) One receives 5*l.* for assisting the Keeper of Records, Registry and Record Department.

CONTINGENCIES OF THE INDIA OFFICE.	1924–25.	1923–24.	INCREASE.	DECREASE.
	£	£	£	£
Rates and Taxes	4,950	4,929	21	—
Repairs, Furniture, and Fittings	8,650	6,696	1,954	—
Coal and Firewood	1,200	1,221	—	21
Gas and Electric Lighting; and House Articles	1,600	1,529	71	—
Postage (excluding Postage to India)	1,600	1,664	—	64
Inland Telegrams	200	112	88	—
Travelling Expenses	150	165	—	15
Newspapers, Books, Parliamentary Papers, &c.	1,200	1,186	14	—
Advertisements	1,200	1,121	79	—
Stamps	60	59	1	—
Postal and Money Orders	40	21	19	—
Messengers' Uniforms	500	441	59	—
Messengers' Allowances for Night Watching	350	329	21	—
Pay of Police	—	338	—	338†
Miscellaneous	3,800	3,923	—	123
£	25,500	23,734	2,327	561
NET INCREASE			£1,766	

† Discontinued.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1923.	Numbers. 1 April 1924.			1924-25.	1923-24.
				£	£
1	1	Auditor	—	1,200	1,200
1	1	Assistant to the Auditor (1)	850*l.*—25*l.*—1,000*l.*	914	864
4	4	Superintending Executive Officers (2)	550*l.*—20*l.*—700*l.*	2,471	2,392
5	5	Higher Executive Officers	400*l.*—15*l.*—500*l.*	2,217	2,143
6	6	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	1,115	1,024
9	10	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	1,229	1,107
2	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	222	211
1	1	Comptometer Operator	44*s.* 6*d.* a week—2*s.*—50*s.* 6*d.* a week (inclusive)(3).	101	101
2	2	Girl Messengers(4)	13*s.* to 26*s.* a week (inclusive) according to age.	119	89
2	1	Temporary Clerks	—	200	275
—	—	Bonus and overtime	—	3,840	3,598
33	33		£	13,628	13,004

INCREASE - £624

(1) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*
(2) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(3) Subject to fluctuation in accordance with Treasury Circular of 11th August 1922. Non-pensionable appointment.
(4) Appointments on temporary basis.

No. 14.—ESTABLISHMENT of the High Commissioner for *India*: (A) Salaries and Wages as on the 31st March 1924; and (B) Estimate of the amount required in the Year ending 31st March 1925 to pay the other Expenses of his Offices.

(A)—*As on 31st March* 1924.

	£	£
Salaries and Allowances - - - - -	88,000	
War Bonus - - - - - -	42,000	
		130,000
Wages of Labourers, &c., at the Store Department at Lambeth -	12,100	
War Bonus, &c. - - - - - -	7,400	
		19,500
Total - -		149,500

(B)—*Estimate of other Charges for* 1924–25.

Contingencies of the Store Department at Lambeth, viz.: Travelling allowances, Maintenance of Buildings, Fuel and Lighting, Rates, &c. - - -	18,700
Other Office Contingencies, mainly in respect of the High Commissioner's Offices at Grosvenor Gardens, viz.: Maintenance, Fuel and Lighting, Rates, &c. - -	8,000
Stationery, Printing, and Bookbinding - - - - -	6,000
Postage, Telegrams, and Miscellaneous charges - - - -	5,000
Total - -	37,700
Indian Students' Department:	
Maintenance Charges, &c., of Hostel at 21, Cromwell Road, and other Miscellaneous Charges of the Department - - - -	3,000
Grants to Oxford and Cambridge Universities, and Allowances to Local Advisers - - - - - -	1,600
Total - -	4,600
Indian Trade Commissioner's Department - - - -	2,500
Grand Total -	£194,300

The above sums are spent under the separate control of the Government of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accounting Officer.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
26 May 1925.

A. HIRTZEL,
Under Secretary of State for India.

LONDON:
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1925
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EAST INDIA (HOME ACCOUNTS).

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No. 1.—General Account of the Receipts and Disbursements in England

RECEIPTS.

	Secretary of State. Central.	High Commissioner. Central.	Total.
REVENUE:	£	£	£
Railway Revenue Account	170,922	—	170,922
Posts and Telegraphs	188,724	—	188,724
Interest	1,607,191	1.124	1,608,315
Currency	148,445	—	148,445
Mint	3	—	3
Superannuation Allowances and Pensions: Receipts in aid	12,818	23,591	36,409
Stationery and Printing: Sale of Government Publications	—	651	651
Miscellaneous	262,795	31,425	294,220
Military Services: Army—Effective	355,873	4,221	360,094
Army—Non-Effective	114,714	5,215	119,929
Extraordinary Receipts	1,675,000	—	1,675,000
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	4,536,485	66,227	4,602,712
DEBT, DEPOSITS, AND ADVANCES:			
Permanent Debt Incurred	18,158,168	—	18,158,168
Unfunded Debt	112,123	18,977	131,100
Repayment of Advances	763,523	10,494	774,017
Bills payable	—	1,572,879	1,572,879
Gold Standard Reserve	123,866,843	—	123,866,843
Paper Currency Reserve	42,253,203	—	42,253,203
Miscellaneous Deposits	100,523	350,588	451,111
REMITTANCE:			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA: Receipts from the Imperial Exchequer	7,278,996	—	7,278,996
Government of Indin Rupee Loan, 1923	3,985	—	3,985
Other remittance transactions	184,307	91,201	275,508
Remittances for financing Home Treasury	30,989,436	—	30,989,436
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	—	8,398,268	8,398,268
TOTAL RECEIPTS	228,247,592	10,508,634	238,756,226
OPENING BALANCE, 1ST APRIL 1923	9,614,925	207,044	9,821,969
	237,862,517	10,715,678	248,578,195

INDIA OFFICE,
May 1925.

of the Government of *India*, from 1st April 1923 to 31st March 1924.

	Secretary of State.		High Commissioner.		Total.
	Central.	Provincial.	Central.	Provincial.	
EXPENDITURE:	£	£	£	£	£
Customs	157	—	12,744	—	12,901
Taxes on Income	—	—	2,803	—	2,803
Salt	—	—	5,240	—	5,240
Opium	—	—	4,772	—	4,772
Land Revenue	—	2,466	4,425	14,348	21,239
Excise	—	—	—	3,797	3,797
Stamps	—	—	29,619	24,933	54,552
Forest	1,196	—	40,326	51,575	93,097
Registration	—	—	—	898	898
Railway Revenue Account	10,199,669	—	93,958	—	10,293,627
Construction of Railways	—	—	—	425	425
Irrigation, Navigation, Embankment and Drainage Works	—	70	6,605	63,047	69,722
Posts and Telegraphs	24,000	—	281,436	—	305,436
Interest on Debt	5,920,860	—	1,459	—	5,922,319
Interest on other Obligations	4,165	—	2,886	—	7,051
Sinking Funds	442,603	—	—	—	442,603
General Administration	95,958	10,589	203,754	274,239	584,540
Audit	1,721	—	23,668	—	25,389
Administration of Justice	—	375	5,771	104,592	110,738
Jails and Convict Settlements	211	—	3,917	17,958	22,086
Police	159	4,065	16,451	110,960	131,635
Ports and Pilotage	—	470	9,949	17,002	27,421
Ecclesiastical	132	—	25,107	—	25,239
Political	*—74,012*	—	48,060	—	*—25,952*
Scientific	4,833	—	45,016	26	49,875
Education	200	56	7,794	71,632	79,682
Medical	1,684	2,885	29,609	75,287	109,465
Public Health	781	214	4,671	15,224	20,890
Agriculture	1,562	56	7,343	43,140	52,101
Industries	—	41	2,761	32,114	34,916
Aviation	304	—	—	—	304
Miscellaneous Departments	3,909	—	141,067	18,116	163,092
Currency	564	—	367,921	—	368,485
Mint	6	—	3,260	—	3,266
Civil Works	795	681	9,165	167,563	178,204
Territorial and Political Pensions	12,252	—	122	—	12,374
Superannuation Allowances and Pensions	491,414	—	1,468,030	207,908	2,167,352
Stationery and Printing	*—257*	—	152,092	77,859	229,694
Miscellaneous	127,889	1,166	21,026	17,174	167,255
Military Services:					
Army—Effective	4,380,018	—	1,506,916	—	5,886,934
Army—Non-Effective	3,619,570	—	27,414	—	3,646,984
Royal Air Force	150,225	—	—	—	150,225
Marine	182,093	—	68,718	—	250,811
Military Works	15,550	—	56,692	—	72,242
Extraordinary Payments	2,370,752	—	—	—	2,370,752
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	27,980,963	23,134	4,742,567	1,409,817	34,156,481
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:					
Construction of State Railways	8,121,838	—	1,775,927	—	9,897,765
State Railways: Discharge of Debentures	715,500	—	—	—	715,500
Construction of Irrigation, Navigation, Embankment and Drainage Works	—	—	222	242,307	242,529
Initial Expenditure on New Capital at Delhi	23,197	—	37,463	—	60,660
Bombay Development Scheme	—	—	—	142,922	142,922
Public Health	—	—	—	1,918	1,918
Forest	—	—	—	636	636
Hydro-Electric Schemes	—	—	—	223	223
Stationery	—	—	—	8,500	8,500
DEBT, DEPOSITS AND ADVANCES:					
Unfunded Debt	29,001	—	7,222	—	36,223
Advances Repayable	*—1,484,205*	—	25,367	—	*—1,458,838*
Bills payable	—	—	1,659,859	—	1,659,859
Gold Standard Reserve	123,869,560	—	—	—	123,869,560
Paper Currency Reserve	42,253,203	—	—	—	42,253,203
Miscellaneous Deposits	1,781,457	—	280,033	—	2,061,490
REMITTANCE:					
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to the Imperial Exchequer	1,633,283	—	—	—	1,633,283
Transfer through Paper Currency Reserve	13,999,480	—	—	—	13,999,480
Other Remittance Transactions	325,960	—	188,326	—	514,286
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	8,398,268	—	—	—	8,398,268
	227,647,505	23,134	8,716,986	1,806,323	238,193,948
	23,134	—	1,806,323	—	—
TOTAL DISBURSEMENTS	227,670,639	—	10,523,309	—	238,193,948
CLOSING BALANCE, 31ST MARCH 1924	10,191,878	—	192,369	—	10,384,247
	237,862,517	—	10,715,678	—	248,578,195

SIDNEY TURNER, *Accountant-General.*

No. 2.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL of INDIA,

RECEIPTS.

	Home Treasury.			Gold Standard Reserve.			£	s.	d.
Balance on the 1st April 1923, held as follows:—	£	s.	d.	£	s.	d.			
Cash at the Bank of England and in the hands of sub-accountants	1,088,249	3	0	3,658	7	8			
British Treasury Bills	8,523,017	3	3	—					
	9,611,266	6	3	3,658	7	8	9,614,924	13	11

REVENUE.

RAILWAYS:

STATE RAILWAYS:	£	s.	d.						
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock	282	13	2						
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:									
Madras and Southern Mahratta Railway (Mysore Railway)	48,000	0	0						
SUBSIDIZED COMPANIES:									
Rohilkund and Kumaon Railway:				£	s.	d.			
Government share of surplus profits from 1st April 1922 to 31st March 1923				5,675	1	0			
Southern Punjab Railway:									
Government share of surplus profits:	£	s.	d.						
Balance, 1st October 1921 to 30th September 1922	51,366	19	6						
Instalment, 1st October 1922 to 30th September 1923	65,596	19	5						
				116,963	18	11			
							122,638	19	11
							170,921	13	1
Carried forward						£	170,921	13	1	9,614,924	13	11

on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1923 to 31st March 1924.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.	£ s. d.
CUSTOMS:			
Contribution to the International Customs Tariffs Bureau			156 17 11
FOREST:			
Grants to Universities for the training of Probationers for the Department		900 0 0	
Miscellaneous expenditure		296 2 11	
			1,196 2 11
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 26.)	£ s. d.		
Bombay Baroda and Central India Railway	385,083 11 0		
East Indian Railway	279,306 15 11		
Eastern Bengal Railway (including Bengal Central Railway)	39,508 2 8		
Great Indian Peninsula Railway	205,954 9 11		
Indian Midland Railway	18,364 18 0		
Madras Railway	31,314 18 0		
Madras and Southern Mahratta Railway	64,816 7 0		
Oude and Rohilkund Railway	315,907 19 8		
Scinde Punjab and Delhi Railway	81,626 3 2		
South Indian Railway	146,635 6 0		
	1,568,518 11 4		
Interest at 3·3252 per cent. on a sum of 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·9303 per cent. on 14,130,939*l.* taken as Capital Outlay from 1st April 1917 to 31st March 1924	2,690,812 6 9		
	4,259,330 18 1		
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised: Investment of the sums applicable to this purpose	6,658 9 5		
£ s. d. In 6,541 12 0 India 5½ per cent. Stock purchased and cancelled.		4,265,989 7 6	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on page 26.)			
East Indian Railway	1,112,540 17 6		
Eastern Bengal Railway	116,855 13 9		
Great Indian Peninsula Railway	1,268,490 6 6		
Madras Railway	488,377 17 10		
Scinde Punjab and Delhi Railway	371,281 2 9		
		3,357,545 18 4	
STATE RAILWAYS—SINKING FUNDS: (*See* Details on page 27.)			
East Indian Railway	193,842 4 2		
Eastern Bengal Railway	14,583 11 6		
Scinde Punjab and Delhi Railway	118,779 16 8		
		327,205 12 4	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Great Indian Peninsula Railway		81,250 0 0	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	82,670 0 0		
Bengal-Nagpur Railway	424,703 0 0		
Bombay Baroda and Central India Railway	95,000 0 0		
Burma Railways	112,500 0 0		
East Indian Railway	642,487 7 8		
Great Indian Peninsula Railway	199,750 0 0		
Madras and Southern Mahratta Railway	338,800 0 0		
Ditto (Mysore Railway)	48,000 0 0		
South Indian Railway	169,961 16 2		
		2,113,872 3 10	
MISCELLANEOUS RAILWAY EXPENDITURE:			
East Indian Railway: Rental paid to the South Behar Railway Company	30,000 0 0		
Compensation to deferred annuitants of the East Indian Railway for loss of income tax relief	23,793 2 1		
Miscellaneous expenditure	13 3 3		
		53,806 5 4	
			10,199,669 7 4
Carried forward			£10,201,022 8 2

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

			£	s.	d.	£	s.	d.
Brought forward						170,921	13	1	9,614,924	13	11
RECEIPTS—*continued.*											
REVENUE—*continued.*											
POSTS AND TELEGRAPHS REVENUE ACCOUNT:											
INDO-EUROPEAN TELEGRAPH DEPARTMENT:											
Message Revenue						1,706	10	4			
Receipts on Common Purse Accounts						210,951	10	2			
						212,658	0	6			
Deduct—Payments in respect of Revenue:	£	s.	d.								
Message Revenue	31,871	5	6								
Australasian Message Fund	13,919	1	11								
						45,790	7	5			
									166,867	13	1
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:											
INDO-EUROPEAN TELEGRAPH DEPARTMENT:											
Contribution by His Majesty's Treasury towards the Maintenance of the Arabistan Line						150	0	0			
Construction of the Bunder Abbas-Kerman and Baft-Sirjan Line						21,706	13	4			
									21,856	13	4
INTEREST:											
Interest realised from investment of Cash Balance						387,884	15	6			
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government						19,405	12	0			
Interest on Gold Standard Reserve holding appropriated to Revenue						1,199,127	11	10			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland						773	7	5			
									1,607,191	6	9

Details of charge of 8,771,935*l.* 9*s.* 9*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest on Loans contracted in England under various Acts:—						
India 7 per cent. Stock	254,056	12	5			
India 5½ per cent. Stock	1,301,340	2	6			
India 4½ per cent. Stock	1,415,320	9	9			
India 3½ per cent. Stock	3,113,824	19	1			
India 3 per cent. Stock	2,193,238	14	11			
India 2½ per cent. Stock	288,477	9	4			
				8,566,258	8	0
Interest on outstanding Liabilities of Railway Companies taken over on purchase:—						
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	64,547	17	6			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	13,946	5	0			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	108,057	19	11			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	19,124	19	4			
				205,677	1	9
				*£8,771,935	9	9

Carried forward			£	1,966,837	6	3	9,614,924	13 11

on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued*.

				£ s. d.
Brought forward				10,201,022 8 2
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
POSTS AND TELEGRAPHS REVENUE ACCOUNT:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			£ s. d.	
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£ s. d. 21,500 0 0			
Miscellaneous expenditure	413 2 6			
			21,913 2 6	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Miscellaneous expenditure			1,587 5 8	
				23,500 8 2
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:				
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line				500 0 0
INTEREST ON ORDINARY DEBT:				
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE. (For details *see* opposite page)		*8,771,935 9 9		
Deduct—Chargeable to	£ s. d.			
State Railways—Interest on Debt (*see* page 7)	4,259,330 18 1			
State Railways—Interest chargeable against Companies on Advances (*see* page 7)	81,250 0 0			
		4,340,580 18 1		
			4,431,354 11 8	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47)			985,397 7 8	
DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised:				
Investment of the sums applicable to this purpose in 104,463*l.* 5*s.* 2*d.* India 5½ per cent. Stock purchased and cancelled			106,275 19 3	
Management of Debt			101,275 19 7	
Advertisement charges in connection with loans			5,436 19 0	
Underwriting and Brokers' Commission on issue of India 4½ per cent. Stock			291,118 10 0	
				5,920,859 7 2
INTEREST ON OTHER OBLIGATIONS:				
Interest on balances of the Indian Military Widows' and Orphans' Fund				4,165 9 8
SINKING FUNDS:				
REDEMPTION OF LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47):				
Payment to His Majesty's Treasury in cancellation of India's liability for 442,050*l.* 1*s.* 1*d.* British Government 5 per cent. War Loan (1929–47), portion of amount taken over				442,602 12 4
GENERAL ADMINISTRATION:				
England.				
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	£ s. d. 199,796 9 2		£ s. d.	
Law Charges	157 15 6			
Postage to India	* 782 10 11			
Telegrams to India and other places abroad	6,381 0 2			
National Health Insurance and Unemployment Insurance	228 12 6			
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	23,733 15 9			
Miscellaneous expenditure	1,730 19 7			
	232,811 3 7*			
Deduct—Contribution by His Majesty's Treasury	*—137,100 0 0*			
			95,711 3 7	
India.				
Legislative Bodies:				
Miscellaneous expenditure	7 12 6			
Secretariat and Headquarters Establishments:				
Pay of Officers on leave from India, and miscellaneous expenditure	239 13 1			
			247 5 7	
				95,958 9 2
Carried forward				£ 16,688,608 14 8

* The Commission paid to the Broker to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1923–24 to 8,710*l.* 15*s.* 3*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	1,966,837	6	3	9,614,924	13	11
RECEIPTS—*continued.*						
REVENUE—*continued.*						
CURRENCY:						
Paper Currency Reserve Investment: Discount on British Treasury Bills -	148,445	2	2			
MINT:						
Proceeds of sale of Indian coins sent home for assay - - -	3	1	7			
Carried forward - - £	2,115,285	10	0	9,614,924	13	11

on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued.*

				£	s.	d.
Brought forward						16,688,608 14 8
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
AUDIT:						
Salaries of Auditor and Assistants, under the Government of India Act, s. 27				12,962 14 8		
	£	s.	d.			
Deduct—Contribution by His Majesty's Treasury	*—7,800*	*0*	*0*			
Portion charged to the High Commissioner for India	*—3,441*	*16*	*5*			
				—11,241	*16*	*5*
JAILS AND CONVICT SETTLEMENTS:						1,720 18 3
Contribution for three years to the International Penitentiary Commission						211 9 1
POLICE:						
Examination expenses, &c., in connection with appointments to the Police Service						159 2 1
ECCLESIASTICAL: Miscellaneous expenditure						132 0 2
POLITICAL:						
Pay, &c., of Officers on leave from the Watch and Ward Trans-Frontier Forces				143 6 8		
Moiety of expenditure in connection with the Consulate at Nakawn Lampang (Lakhon) and the Vice-Consulate at Chiengmai, Siam (adjustment of excess payments in previous years)				*—1,409*	*18*	*4*
Contribution in aid of Diplomatic and Consular Establishments in China				12,000	0	0
Contribution to Diplomatic and Consular Establishments in Persia, and to the Consulates at Jeddah and Momein				1,687	10	0
Contribution to expenses of the Consulate at Chiengmai, Siam				1,000	0	0
Expenditure in connection with the Vice-Consulate at Jeddah				1,548	13	11
Miscellaneous expenditure				3,662	11	4
				18,632	3	7
Deduct—Receipts from the Foreign Office on account of the excess cost of Diplomatic and Consular Establishments in Persia				*—92,644*	*12*	*1*
						—74,012 8 6
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				1,066	7	10
Contribution to the Imperial Mineral Resources Bureau				1,000	0	0
Expenses in connection with the publication of a revised edition of "Asōka Inscriptions"				411	4	2
Contingent expenses of the India Museum Collection at Kew				715	9	3
Pay, &c., of Officers on leave from India				1,138	18	5
Miscellaneous expenditure				500	10	4
						4,832 10 0
EDUCATION:						
General: Payment to the Board of Education for services rendered during 1923–24						200 0 0
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford				83	0	0
Pay of Officers on leave from India				1,590	16	5
Miscellaneous expenditure				10	0	0
						1,683 16 5
PUBLIC HEALTH:						
Contribution to the Tropical Diseases Bureau				250	0	0
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0	0
Contribution to the International Bureau of Public Health				269	5	4
Miscellaneous expenditure				136	13	0
						780 18 4
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome				736	8	0
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				175	8	11
Contribution to the Imperial Bureau of Mycology				600	0	0
Miscellaneous expenditure				50	7	10
						1,562 4 9
AVIATION:						
Contribution for two years to the International Commission for Air Navigation				300	0	0
Miscellaneous expenditure				3	16	6
						303 16 6
MISCELLANEOUS DEPARTMENTS:						
Pay of an Officer on leave from India				236	5	1
Charges against the Literary Grant, and miscellaneous expenditure				3,672	7	8
						3,908 12 9
CURRENCY:						
Outfit allowance, and advance of pay, of an Officer on special temporary appointment to the Currency Department				217	7	3
Engraving portraits for currency notes, and miscellaneous expenditure				346	15	6
						564 2 9
MINT: Cost of assay of Indian coins						5 14 2
CIVIL WORKS:						
Contribution to the British Engineering Standards Association				500	0	0
Pay and expenses of an Officer specially employed, and miscellaneous expenditure				295	4	6
						795 4 6
Carried forward					£	16,631,456 15 11

No. 2.— ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

					£	s.	d.	£ s. d.
Brought forward - -					2,115,285	10	0	9,614,924 13 11
RECEIPTS —*continued.*								
REVENUE—*continued.*								
SUPERANNUATION ALLOWANCES AND PENSIONS:								
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -					4,663	8	7	
Subscriptions in respect of the India Office Provident Fund -					834	9	4	
Contributions, due before 31st March 1919, towards Annuities of members of the Indian Civil Service - - -					80	10	6	
Subscriptions in respect of the Indian Military Funds, and the Indian Navy Fund:	£	s.	d.					
Bengal Military Orphan Society - -	1,657	12	1					
Bengal Military Fund - -	2,253	15	6					
Madras Military Fund - - -	919	3	9					
Bombay Military Fund - -	939	5	7					
Indian Navy Fund - - -	33	12	0					
					5,803	8	11	
Subscriptions towards Indian Civil Service Family Pensions -					1,418	13	7	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service - - -					16	15	11	
								12,817 6 10
MISCELLANEOUS:								
Profit on the sale of Wheat - - - - -					3,729	7	3	
Profit on the sale of Gold - - - -					256,962	1	6	
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - -					1,800	0	0	
Conscience money - - - - - -					40	0	0	
Miscellaneous Fees, sale proceeds of books of reference, &c. -					263	14	0	
								262,795 2 9
Carried forward - -				£	2,390,897	19	7	9,614,924 13 11

on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued.*

							£	s. d.
Brought forward							16,631,456	15 11
DISBURSEMENTS—*continued.*								
EXPENDITURE—*continued.*								
TERRITORIAL AND POLITICAL PENSIONS:						£	s. d.	
Members of the Family of the late Maharajah Duleep Singh						10,604	19 10	
Members of the Bengal Nizamut Family						1,646	11 0	
								12,251 10 10
SUPERANNUATION ALLOWANCES AND PENSIONS:								
Pensions for Distinguished and Meritorious Services						1,853	6 8	
Pensions, &c., on retirement of Officers of the following classes:—								
India Office:				£	s. d.			
Superannuation				41,488	19 8			
Compensation (on reduction of staff)				2,109	8 1			
Compassionate and Injury				1,957	4 2			
Additional Gratuities under the Superannuation Act, 1909				5,949	0 6			
						51,504	12 5	
Judges of the High Courts in India						750	0 0	
Indian Civil Service						3,817	5 9	
Other Civil Services in India						1,342	6 0	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed						4,802	11 1	
Pensions payable in respect of the India Office Provident Fund						7,448	9 5	
Compassionate and Miscellaneous Pensions						1,363	11 3	
						72,882	2 7	
Gratuities						823	10 0	
						73,705	12 7	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—								
				£	s. d.			
Bengal Military Orphan Society				52,706	2 4			
Bengal Military Fund				121,527	6 3			
Madras Military Fund				131,068	10 2			
Bombay Military Fund				78,400	18 4			
Bengal Medical Retiring Fund				350	19 2			
Madras Medical Fund				25,709	5 10			
Indian Navy Fund				7,945	14 3			
						417,708	16 4	
								491,414 8 11
STATIONERY AND PRINTING:								
Stationery, Printing, and Bookbinding for the India Office, &c.						8,342	19 10	
Deduct—Contribution by His Majesty's Treasury						*—8,600*	*0 0*	
								—257 0 2
MISCELLANEOUS:								
Expenditure in connection with appointments to the Indian Civil Service:								
				£	s. d.			
Grants to Universities for the training of Probationers				4,550	0 0			
Examination expenses of Candidates, and miscellaneous expenditure				2,849	15 7			
						7,399	15 7	
Subscriptions and donations to Charities						170	5 0	
Expenditure in connection with Committees arising out of the Report on Indian Constitutional Reforms						623	8 10	
Expenditure in connection with the Royal Commission on Superior Civil Services in India						4,340	13 5	
Expenditure in connection with the Indian Retrenchment Committee						1,351	11 10	
Contribution towards Expenses of the Secretariat of the League of Nations						77,799	6 2	
Visit to India in 1917–18 of the Secretary of State for India						19	19 11	
Books and Newspapers supplied to India						234	5 8	
Relief and repatriation of destitute Indians						2,964	0 4	
Cost of insignia of Indian Orders						635	6 0	
Sum placed at the disposal of the Secretary of State for India for Secret Service						8,500	0 0	
Commission on pensions and leave allowances paid abroad						5,463	11 4	
Contribution towards the School of Oriental Studies						1,250	0 0	
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland						7,551	14 0	
Expenditure in connection with the League of Nations Assembly and Committees						1,666	2 7	
Expenditure in connection with the Labour Conference at Geneva						283	13 0	
Expenditure in connection with the Indian Mercantile Marine Committee						590	5 0	
Expenditure in connection with the Imperial Conference and the Imperial Economic Conference						855	19 2	
Balance of fee of actuary for valuation of the Indian Military Service Family Pension Scheme and the Indian Military Widows' and Orphans' Fund Scheme						420	0 0	
Pay and expenses of Officers specially employed						2,838	18 10	
Sundry items						2,929	17 1	
								127,888 13 9
Carried forward							£	17,262,754 9 3

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India

Brought forward						£ 2,390,897	s. 19	d. 7	£ 9,614,924	s. 13	d. 11
RECEIPTS—*continued.*											
REVENUE—*continued.*											
MILITARY SERVICES:											
ARMY—EFFECTIVE:											
Maintenance of the Standing Army:											
Amount received from the Imperial Government in respect of—						£	s.	d.			
Capitation rate payable on account of Indian Regiments lent for service in the Colonies						14,982	14	8			
Contribution in respect of Military charges for Aden						72,000	0	0			
Adjustment arising out of reductions in the establishment of British Troops						75,000	0	0			
Discharge Purchase Money						748	15	0			
Educational Establishments:											
Fees, &c., received in respect of the King's India Cadets at the Royal Military College, Sandhurst						1,569	7	6			
Staff:											
Contribution by the Imperial Government for the year 1923–24 in respect of the Military Attaché at Meshed						950	0	0			
Stock Account:											
Stores brought from India with Troops:			£	s.	d.						
Clothing and Necessaries			12,800	0	0						
Ordnance and Miscellaneous			47,312	8	4						
						60,112	8	4			
Miscellaneous:											
Amount received from the Imperial Government in respect of—											
Contribution in respect of Cost of the transport of Troops						130,000	0	0			
Indian Troop Service						509	10	11			
									355,872	16	5
Carried forward						£			2,746,770	16	0	9,614,924	13	11

on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued.*

								£	s.	d.
							Brought forward - - -	17,262,754	9	3
					DISBURSEMENTS—*continued.*					
					EXPENDITURE—*continued.*					
MILITARY SERVICES:						£	s. d.	£	s.	d.
ARMY—EFFECTIVE:										
Maintenance of the Standing Army:										
Payments to the War Office in respect of H.M.'s British Forces serving in India:										
For the year 1923–24 - - - -						1,700,000	0 0			
Discharge Gratuity and Deferred Pay of British Troops:										
Payments to the War Office:	£	s.	d.							
For the year 1923–24 - -	44,000	0	0							
Less: Refund of overpayments for 1921–22 and 1922–23 -	2,674	7	2							
	41,325	12	10							
Payments to Non-commissioned Officers, &c., formerly on the Indian Unattached List - - - -	601	6	10							
						41,926	19 8			
Furlough allowances of British Regiments serving in India -						94,252	5 9			
Pay during voyage of Regiments proceeding to and returning from India - - - - -						25,446	7 5			
Furlough allowances:										
Indian Army: Regimental - - - -						255,532	2 0			
Indian Army Service Corps - - - -						33,436	2 3			
Royal Army Service Corps - - - -						2,969	12 10			
Leave pay and gratuities of temporary Officers of the Reserve of Officers or Indian Army retained beyond the 31st January 1920 - - - - - -						10,504	12 5			
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army - -						2,923	0 4			
National Health Insurance: Contribution for 1923–24 -						61,000	0 0			
Unemployment Insurance:	£	s.	d.							
Contribution for the year 1923–24 -	78,500	0	0							
Less: Refund of overpayment for 1922–23 - - -	761	0	7							
						77,738	19 5			
Marriage allowances and allotments:										
British Troops - - - -	418,012	2	6							
Indian Army - - - -	41,449	16	4							
						459,461	18 10			
Bounties to British Troops for extension of service - -						759	16 4			
Pay and allowances of Second Lieutenants on appointment -						2,705	1 1			
Miscellaneous Army charges:	£	s.	d.							
Fighting units - - - -	5,482	2	10							
Supply and Transport units - -	2,003	10	0							
						7,485	12 10			
								2,776,142	11	2
Educational and Instructional charges: Miscellaneous expenditure - -								38,351	19	6
Hospitals:										
Furlough allowances: Royal Army Medical Corps - -						20,667	14 4			
" " : Indian Medical Service and other medical personnel - -						48,595	3 5			
Pay, &c., of Lieutenants on appointment to the Indian Medical Service - - - - - -						2,878	1 6			
Miscellaneous expenditure - - - - -						4,235	13 7			
								76,376	12	10
Veterinary:										
Furlough allowances: Royal Army Veterinary Corps -						-	-	4,570	17	5
Arsenals:										
Furlough allowances: Royal Army Ordnance Corps -						486	6 5			
" " Indian Ordnance Corps - -						33,814	7 9			
Miscellaneous expenditure - - - - -						933	18 2			
								35,234	12	4
Ordnance Factories:										
Separation allowances issued to wives of Civilian Artificers -						985	13 0			
Cost of recruitment of Civilian Artificers, &c. - -						5,279	3 2			
								6,264	16	2
Staff:										
Indian Orderlies to His Majesty the King - - -						2,412	1 11			
Furlough allowances - - - - -						37,428	2 11			
Miscellaneous expenditure - - - - -						824	10 1			
								40,664	14	11
Carried forward - - - -							£	2,977,606	4	4	17,262,754	9	3

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India

		£ s. d.	£ s. d.
Brought forward		2,746,770 16 0	9,614,924 13 11
RECEIPTS—*continued.*			
REVENUE—*continued.*			
MILITARY SERVICES—*continued.*			
ARMY—NON-EFFECTIVE:			
Recoveries from the Imperial Government in respect of Retired Pay, &c. of Indian Troops, &c., lent to it:			
For the year 1923-24	£ s. d. 69,700 0 0		
Subscriptions towards Indian Military Service Family Pensions	45,013 17 1		
		114,713 17 1	
EXTRAORDINARY RECEIPTS:			
Portion of earnings of Enemy Ships appropriated to Revenue		1,675,000 0 0	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE			4,536,484 13 1
Carried forward			£ 14,151,409 7 0

on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				2,977,606	4	4
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
MILITARY SERVICES—*continued.*						
ARMY—EFFECTIVE—*continued.*						
Stock Account :—						
Stores taken to India with Troops :						
Clothing	22,800	0	0			
Ordnance	76,787	14	9			
				99,587	14	9
Purchase of mules and donkeys				31,803	10	11
Special Services :						
Gratuities and Allowances of surplus Officers of the Indian Army				612,689	8	6
Waziristan Operations : Gratuities				2,123	3	2
Miscellaneous :						
Indian Troop Service				582,002	5	7
Cost of Sea Transport not charged to Troop Service or Royal Air Force				30,568	8	1
Land Transport charges				680	17	4
War 1914 : Expenditure adjustable against terminal receipt from the War Office				3,392	8	6
Maintenance of the graves of soldiers of the Indian Expeditionary Forces				12,543	0	0
Contribution towards cost of the Indian Memorial at Brighton				2,428	0	0
Cost of transport of Indian soldiers serving in Egypt in 1919 and 1920 on pilgrimage to Mecca				16,371	15	0
Miscellaneous expenditure				8,221	6	11
ARMY—NON-EFFECTIVE :						
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India :						
For the year 1923–24				1,130,238	0	0
Pay of Non-effective Colonels of Royal Artillery				2,252	4	8
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				2,049,768	4	4
Gratuities to surplus Cavalry Officers of the Indian Army				6,250	0	0
Compassionate Allowances of Officers removed from the Service, &c.				1,511	8	11
Pensions of Non-commissioned Officers and men				3,821	4	4
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty				141,828	15	2
Pensions of Widows and Families of Officers, &c., of the Indian Service				80,052	17	10
Gratuities to the Widows and Families of Officers killed in action				1,000	0	0
Miscellaneous gratuities				470	0	0
Cost of Medals				65	3	0
				3,417,257	18	3
Indian Military Service Family Pensions				202,311	11	11
ARMY—ROYAL AIR FORCE—EFFECTIVE :						
Payments to the Air Ministry in respect of personnel serving in India : For the year 1923–24				99,700	0	0
Furlough allowances				10,602	11	10
Marriage allowances and allotments				37,418	2	4
Waziristan Operations—Gratuities				444	0	6
Miscellaneous expenditure				2,060	12	1
MARINE—EFFECTIVE :						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.				100,039	18	11
Royal Indian Marine Furlough Pay				19,490	15	4
Expenditure in connection with surplus war vessels acquired from the Admiralty				5,612	19	5
Miscellaneous expenditure				1,730	11	8
MARINE—NON-EFFECTIVE :	£	s.	d.	126,874	5	4
Royal Indian Marine Retired Pay	54,531	13	1			
Indian Navy Retired Pay	687	10	0			
				55,219	3	1
MILITARY WORKS :						
Furlough Pay of personnel of the Royal Engineers						
				3,619,569	10	2
				7,999,587	13	3
				150,225	6	9
				182,093	8	5
				15,549	17	6
						8,347,456 5 11
EXTRAORDINARY PAYMENTS :						
Advances for the purposes of the Persian Government, transferred from Suspense				2,367,270	1	8
Expenditure in connection with the Military Commission to Persia, ditto				3,481	16	10
						2,370,751 18 6
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)						£ 27,980,962 13 8

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward - - - -	14,151,409	7	0

RECEIPTS—*continued.*

DEBT.

PERMANENT DEBT INCURRED:					£	s.	d.	
India 5½ per cent. Stock: Loan of 10,000,000*l.* created under East India Loans Act, 1910, and previous Acts, and issued in December 1921 for Railway purposes:								
Discount written off to Revenue in the year - - - -					51,315	1	1	
India 5½ per cent. Stock: Loan of 12,500,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in June 1922 for Railway purposes:								
Discount written off to Revenue in the year - - - -					41,521	19	9	
India 4½ per cent. Stock: Loan of 20,000,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in October 1922:								
For Railway construction:				£	s.	d.		
Discount written off to Revenue in the year -				32,381	4	1		
For general purposes:								
Discount written off to Revenue in the year -				15,590	19	0		
							47,972	3 1
India 4½ per cent. Stock: Loan of 20,000,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in May 1923:								
For Railway construction:	£	s.	d.					
Receipts in the year - -	15,300,000	0	0					
Discount written off to Revenue in the year - - -	14,754	12	10					
				15,314,754	12	10		
For general purposes:								
Receipts in the year - -	2,700,000	0	0					
Discount written off to Revenue in the year - - -	2,603	15	3					
				2,702,603	15	3		
							18,017,358	8 1
UNFUNDED DEBT:								
Indian Military Widows' and Orphans' Fund (Sterling Branch):							18,158,167	12 0
Balance on 31st March 1923 transferred from India -				91,522	12	6		
Subscriptions received during 1923–24 - -				16,435	1	7		
Interest on balances - - - - - -				4,165	9	8		
							112,123	3 9
								18,270,290 15 9
Carried forward - - -							£	32,421,700 2 9

on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued.*

	£	s.	d.
Brought forward - - -	27,980,962	13	8

DISBURSEMENTS—*continued.*

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

	£ s. d.	£ s. d.	£ s. d.
CONSTRUCTION OF STATE RAILWAYS:			
State Railways worked by the State:			
Miscellaneous payments - - - - - - - -		107 10 3	
State Railways worked by Companies:			
Stores, Establishment Charges, &c.:			
Assam-Bengal Railway - - - -	141,478 8 11		
Bengal-Nagpur Railway - - - - -	997,890 3 7		
*Bengal and North-Western Railway - - -	120,066 11 9		
Bombay Baroda and Central India Railway - -	944,427 8 7		
Burma Railways - - - - -	320,229 3 4		
East Indian Railway - - - - -	2,833,666 9 9		
Great Indian Peninsula Railway - - -	1,596,938 17 8		
Madras and Southern Mahratta Railway - - -	533,900 4 0		
*Rohilkund and Kumaon Railway - - - -	6,850 15 11		
South Indian Railway - - - - -	626,282 6 0		
		8,121,730 9 6	
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:		8,121,837 19 9	
Discharge of Debentures:			
Bengal-Nagpur Railway - - -	515,500 0 0		
Madras and Southern Mahratta Railway - -	200,000 0 0		
		715,500 0 0	
		8,837,337 19 9	
CIVIL WORKS:			
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:			
Allowances of architects and town planning experts, furniture for Government House, &c. - - - - - - - - - -		23,196 18 3	
			8,860,534 18 0

DEBT.

PERMANENT DEBT DISCHARGED:			
India 5½ per cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and the Discount Sinking Funds (*see* pages 7, 9, and 27) - - - - - -		—	
Liability for British Government 5 per cent. War Loan (1929–47): Portion cancelled by the payment to His Majesty's Treasury of 442,602*l.* 12*s.* 4*d.* on account of the Sinking Fund (*see* page 9) - - - -		—	
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund (Sterling Branch) - -		29,000 18 3	
			29,000 18 3
Carried forward -		£	36,870,498 9 11

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							32,421,700	2	9

RECEIPTS—*continued.*

DEPOSITS AND ADVANCES (for details of Balances, *see* page 28).

REPAYMENT OF ADVANCES:									
Repayment by the War Office:									
Expenditure in England in connection with Military Expenditure in War Areas:									
In Iraq				17,625	2	7			
In Palestine				5,616	12	2			
In Egypt				1,697	11	11			
At Constantinople				1,801	5	1			
Repayment by the Imperial Government of Expenditure in England in connection with				26,740	11	9			
Pay of Second Lieutenants on appointment to the Indian Army				3,584	4	5			
South Persia Military Police				304	11	2			
Civil Administration of Iraq				16,282	6	3			
Moiety of Expenditure in England in connection with—									
Military Expenditure at Aden				11,764	16	3			
Troops serving in Persia				2,041	15	6			
Portion of advances for the purposes of the Persian Government				23,724	2	0			
Portion of investment in Indian Railway Debentures subsequently realised				637,739	2	6			
Repayment of expenditure on behalf of the Command Paymasters in Iraq and Egypt				21,430	9	8			
Miscellaneous				19,911	3	6			
							763,523	3	0
GOLD STANDARD RESERVE:									
Cost price of—									
£118,220,000 British Treasury Bills maturing or realised				117,486,625	17	1			
£1,300,000 Union of South Africa Bills maturing				1,283,256	17	0			
Proceeds of sale of—									
£3,676,000 National War 5 per cent. Bonds (1924)				3,849,932	17	5			
				122,619,815	11	6			
Dividends on investments, discount on Treasury Bills, &c.				1,247,027	3	2			
							123,866,842	14	8
PAPER CURRENCY RESERVE:									
British Treasury Bills paid off at maturity or realised				28,253,723	2	4			
Transfer from Home Treasury Balances (*see* Remittance Account *per contra*)				13,999,480	1	6			
							42,253,203	3	10
MISCELLANEOUS DEPOSITS:									
Burma War Fund:	£	s.	d.						
British Treasury Bills maturing	49,736	13	4						
Discount on British Treasury Bills	263	6	8						
				50,000	0	0			
Ottoman Public Debt Deposit:									
British Treasury Bills realised				34,839	3	11			
Mysore Debenture Stock Sinking Fund:									
Proceeds of sale of 404*l.* 2*s.* 2*d.* India 5½ per cent. Stock	404	11	4						
Dividends on investments	4,055	10	3						
				4,460	1	7			
Receipts in respect of Indian Cadets at Sandhurst				7,557	7	7			
Receipts in respect of the Currie Scholarship				44	6	4			
Receipts in respect of the Norman Memorial Fund				16	16	0			
Recoveries in respect of amounts due to Command Paymasters in Iraq and Egypt				1,459	4	7			
Miscellaneous				2,146	9	7			
							100,523	9	7
									166,984,092	11	1
Carried forward									199,405,792	13	10

on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							36,870,498	9	11
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 28).									
ADVANCES REPAYABLE:									
Recoverable from the War Office:									
Expenditure in England in connection with Military expenditure in War Areas:									
In Iraq	17,625	2	7						
In Palestine	5,616	12	2						
In Egypt	1,697	11	11						
At Constantinople	1,801	5	1						
	26,740	11	9						
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Pay of Second Lieutenants on appointment to Indian Army	845	4	4						
South Persia Military Police	152	15	9						
Civil Administration of Iraq	8	14	9						
Moiety of expenditure in England in connection with									
Lighting and buoying the Persian Gulf	*—2,230*	*12*	*6*						
Military expenditure at Aden	11,764	16	3						
Troops serving in Persia	1,345	10	8						
Advances for the purposes of the Persian Government (transfer against Revenue of payments 1911–12 to 1920–21)	*-2,367,270*	*1*	*8*						
Expenses, recoverable from the Persian Government, consequent on disturbances in Persia	350	0	0						
Investment in Indian Railway Debentures	834,040	12	6						
Expenditure on behalf of Command Paymasters in Iraq and Egypt	6,867	3	6						
Miscellaneous	3,180	8	9						
				-1,484,204	*15*	*11*			
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£110,870,000 British Treasury Bills	110,112,820	18	1						
1,025,000 Exchequer 5¾ per cent. Bonds (1925)	1,042,796	14	2						
150,000 National War 3½ per cent. Stock (1925–28)	144,069	12	10						
70,000 National War 5 per cent. Bonds (1924)	72,894	6	8						
795,000 National War 5 per cent. Bonds (1925)	833,460	5	5						
750,000 National War 5 per cent. Bonds (1927)	796,226	19	2						
2,020,000 National War 5 per cent. Bonds (1928)	2,144,080	17	6						
1,915,000 National War 5 per cent. Bonds (1929)	2,024,113	5	0						
3,450,000 Treasury 5 per cent. Bonds (1927)	3,483,095	8	4						
150,000 Treasury 5⅓ per cent. Bonds (1929)	155,932	13	9						
500,000 Treasury 5½ per cent. Bonds (1930)	520,503	0	0						
690,000 Treasury 5 per cent Bonds (1925–35)	700,093	10	9						
600,000 Union of South Africa Bills	592,855	9	7						
	122,622,943	1	3						
Appropriation to the Paper Currency Reserve for the reduction of created securities in India (*see* Remittance Account *per contra*)	47,489	0	0						
Appropriation to Revenue	1,199,127	11	10						
				123,869,559	13	1			
PAPER CURRENCY RESERVE:									
Investments in British Treasury Bills	36,405,430	8	8						
Transfer to Home Treasury Balances (*see* Remittance Account *per contra*)	5,847,772	15	2						
				42,253,203	3	10			
MISCELLANEOUS DEPOSITS:									
Enemy Ships employed under the control of the India Office: Portion of earnings credited to Revenue	1,675,000	0	0						
Burma War Fund:	£	s.	d.						
Investment in British Treasury Bills	24,881	5	0						
Balance remitted to India for payment to the Army Compassionate Fund	28,475	8	8						
	53,356	13	8						
Ottoman Public Debt Deposit: Balance transferred to the Council of Administration of the Ottoman Public Debt	37,547	11	2						
Mysore Debenture Stock Sinking Fund:									
Investments in the purchase of	£	s.	d.						
£1,760 0 0 Madras and Southern Mahratta Railway 4 per cent. Debenture Stock (1936)	1,263	13	9						
3,304 11 1 India 5½ per cent. Stock	3,336	1	4						
	4,599	15	1						
Expenses of Indian Cadets at Sandhurst	6,154	11	4						
Payments in respect of the Currie Scholarship	35	10	0						
Payments in respect of the Norman Memorial Fund	16	10	0						
Payments to the War Office in respect of recoveries due to the Command Paymasters in Iraq and Egypt	1,652	10	2						
Miscellaneous	3,094	9	3						
				1,781,457	10	8			
							166,420,015	11	8
Carried forward						£	203,290,514	1	7

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward - - -	199,405,792	13	10

Receipts—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

Remittance Account:

	£	s.	d.	£	s.	d.	£	s.	d.
Receipts from Imperial Government Departments:									
War Office:									
Advances in respect of War Expenditure in India -	9,460	19	2						
Expenditure in India in connection with									
Indian Force in North China - - - -	16,308	16	5						
Additional Indian Troops lent for service at Hong Kong	*—1,050*	*11*	*11*						
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	16,983	3	0						
Enlistment of Indians for service in the Colonies -	834	3	6						
Sums due to Officers and others residing in India -	250,971	8	6						
Expenditure, not included in the Capitation rate, incurred in connection with Indian Regiments lent for service in the Colonies - - - - -	9,707	7	10						
Air Ministry:									
Expenditure in India in connection with									
Indian troops in Iraq and Palestine - - -	880,758	5	3						
Sums due to Officers and others residing in India -	35,326	2	1						
Admiralty:									
Advances in India on account of Naval Services -	241,193	12	9						
Admiralty Transports - - - - -	29,652	6	9						
Foreign Office:									
Advances in India to His Britannic Majesty's Consuls -	198	5	11						
Moiety of expenditure in India in connection with									
Lighting and buoying the Persian Gulf - -	37,000	0	0						
Troops lent for service in Persia - - -	285,521	13	4						
Board of Trade:									
Turkish lighthouses in the Red Sea - -	13,341	7	6						
Various Departments:									
Pensions, &c., issued in India to British Officers and men (Naval and Military) or their dependants -	193,970	15	11						
Advances in India on account of Emigration of Coolies -	56,560	5	0						
Ditto African Protectorates -	11,900	0	0						
Miscellaneous payments and receipts in India on account of African Protectorates - - - - -	338	10	0						
Postal and Money Order transactions - - - -	1,219,209	9	4						
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq - - - -	2,416,095	19	3						
Opium shipped to the Governments of Hong Kong, the Straits Settlements, and Siam - - -	989,839	9	11						
Bounties paid in India to soldiers for extension of service	255,195	7	7						
Expenditure in India in connection with Dollar Exchange concession to Indian Regiments lent for service in the Colonies - - - - - -	5,598	0	6						
Further advance on account of capitalised liability for compensations and pensions payable in India in respect of lascars employed on British Merchant Ships	9,500	0	0						
Miscellaneous advances in India - - -	294,580	14	10						
				7,278,995	12	5			
Other Remittance transactions:									
Subscriptions to the Government of India 6 per cent. Rupee Loan, 1923 -				3,984	18	2			
Hire of Transports on account of Australia and New Zealand - -				239	9	5			
Expenditure in India on account of Australian personnel - - -				6,334	11	6			
Expenditure in India on account of Australian and New Zealand Staff Corps Officers attached to British Units - - - - - -				15,199	16	6			
Enemy Ships employed under the control of the Director, Royal Indian Marine				40	7	6			
Receipts on account of the Liquidators of Hostile Firms in India - -				9,992	12	11			
Imperial liability in connection with claims of Australian contractors on account of horses supplied during the War - - - - - -				48,766	15	4			
Carried forward - - £				7,363,554	3	9	199,405,792	13	10

on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -				203,290,514	1	7

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

	£	s.	d.	£	s.	d.
Payments to Imperial Government Departments:						
War Office:						
Miscellaneous Remittances from India - - -	164,125	13	0			
Allotments paid in England by Regimental Paymasters on behalf of British soldiers on the Indian Establishment -	*—2,508*	*11.*	*6*			
Effects of deceased Officers and men of the British Army -	12,404	16	2			
Air Ministry:						
Miscellaneous Remittances from India - - -	15,207	16	4			
Foreign Office:						
South Persia Military Police - - - -	1,781	11	3			
Persian Gulf Radio Offices - - - - -	2,152	4	9			
Ministry of Health:						
National Health Insurance: Sale of stamps in India -	808	13	6			
Board of Trade:						
Little Basses Light Vessel Dues - - - -	5,475	6	11			
Balances on Indian Shipping Masters' accounts - -	*—3,286*	*2*	*4*			
Various Departments:						
Surplus Revenues of occupied Territories in Iraq - -	535,258	0	0			
Adjustments with the Central Clearing Office in respect of Enemy Debts - - - - - -	226,984	9	2			
Unemployment Insurance: Sale of stamps in India -	400	15	5			
Currency returned to India from Jeddah - - -	*—3*	*0*	*7*			
Currency Notes returned to India from East Africa - -	*—5*	*17*	*3*			
Sale proceeds of surplus Imperial Government stores in India	151,203	18	1			
Supplies to the Ministry of Munitions - - - -	1,136	15	10			
Extension of Ordnance Factories in India (refund of excess receipt in 1922–23) - - - - - -	42,300	0	0			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - -	479,846	11	1			
				1,633,282	19	10
Other Remittance transactions:						
Remittances and Allotments of British and Indian Services - - -				3,494	6	0
Allotments of pay of Civilian Artificers - - - - - -				4,452	15	11
Remittances:	£	s.	d.			
Indo-European Telegraph - - - - - -	529	0	0			
Effects of deceased Officers and Warrant Officers of the Indian Army - - - - - -	1,658	18	1			
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - -	20,306	2	10			
				22,494	0	11
Expenditure to be brought to charge in India in connection with Purchase of mules - - - - - - -				3,610	2	3
Payments on account of the Liquidators of Hostile Firms in India - -				16,054	2	10
Enemy ships employed under the control of the Director, Royal Indian Marine -				1,140	15	7
East Indian Railway Company: Share of surplus profits - - -				52,744	8	4
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works - -				21,816	1	3
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				72,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				2,548	5	7
Transfer from India of balances on the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - - - -				103,001	9	8
Charges against the Indian Military Widows' and Orphans' Fund (Rupee Branch)				53	2	9
Carried forward - £				1,936,692	10	11	203,290,514	1	7

No. 2.—Account of the Receipts and Disbursements of the Secretary of State in Council of India,

		£ s. d.	£ s. d.
Brought forward		7,363,554 3 9	199,405,792 13 10
RECEIPTS—*continued.*			
REMITTANCE—*continued.*			
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*			
REMITTANCE ACCOUNT—*continued.*			
Other Remittance transactions—*continued.*			
Receipt for Currency returned from India to countries of issue		—5 5 2	
Subscriptions to the General Provident Fund		232 10 11	
Subscriptions to Miscellaneous Provident Funds		25 19 2	
Recoveries on account of Allotments paid in India		—9 15 4	
Interest appropriated to the Paper Currency Reserve for reduction of created securities (*see* under "Deposits and Advances" *per contra*)		47,489 0 0	
Interest on Sterling Securities of Railway Provident Funds transferred to the Secretary of State		16,859 18 6	
Balance of the Burma War Fund remitted to India for the benefit of the Army Compassionate Fund		28,475 8 8	
Miscellaneous receipts		10,062 9 11	
Exchange adjustments on Remittance transactions		603 5 0	
		7,467,287 15 5	
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:	£ s. d.		
Receipts from the sale of Gold	2,000,000 0 0		
Transfer from Paper Currency Reserve to Home Treasury Balances (*see* under "Deposits and Advances" *per contra*)	5,847,772 15 2		
Bills of Exchange and Telegraphic Transfers on India	8,738,704 12 8		
Sterling purchased in India	13,100,000 0 0		
Sterling obtained in England	1,302,959 7 6		
		30,989,436 15 4	
			38,456,724 10 9
			£ 237,862,517 4 7

INDIA OFFICE,
24th December 1924.

INDIA AUDIT OFFICE,
30th December 1924.

I certify that the above Account has been examined under my directions, and that, subject

on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	1,936,692 10 11	203,290,514 1 7
DISBURSEMENTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
REMITTANCE ACCOUNT—*continued.*		
Other Remittance transactions—*continued.*		
Expenses on account of Indian Cadets at Sandhurst - - - - -	6,007 12 2	
Miscellaneous payments to be brought to charge or recovered in India -	16,542 9 4	
	1,959,242 12 5	
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Transfer to Paper Currency Reserve from Home Treasury Balances (*see* under "Deposits and Advances" *per contra*) - - - - - - -	13,999,480 1 6	
		15,958,722 13 11
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - - - -		8,398,268 4 9
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		227,647,505 0 3
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* page 29.)		
Madras - - - - - - - - -	4,264 0 0	
Bombay - - - - - - - -	7,560 4 11	
Bengal - - - - - - - -	4,105 14 11	
United Provinces of Agra and Oudh - - -	1,588 11 8	
Punjab - - - - - - - -	1,945 4 1	
Burma - - - - - - - -	1,527 3 10	
Bihar and Orissa - - - - -	167 4 2	
Central Provinces and Berar - - - - -	345 0 6	
Assam - - - - - -	1,630 12 11	
		23,133 17 0
TOTAL DISBURSEMENTS - - - - £		227,670,638 17 3

Balance on the 31st March 1924, held as follows:—

	Home Treasury. £ s. d.	Gold Standard Reserve. £ s. d.	
Cash at the Bank of England and in the hands of sub-accountants -	1,058,182 15 5	941 9 3	
British Treasury Bills - - - - - - - -	9,132,754 2 8	—	
	10,190,936 18 1	941 9 3	10,191,878 7 4
		£	237,862,517 4 7

SIDNEY TURNER,
Accountant-General.

to the observations contained in the annexed Report, it is, in my opinion, correct.

W. A. STURDY.
Auditor.

APPENDIX I.

STATEMENT showing the details of the payments on page 7 under the RAILWAY REVENUE ACCOUNT in respect of (a) *State Railways—Interest on Debt*; (b) *State Railways—Annuities in purchase of Railways*; and (c) *State Railways—Sinking Funds.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway)	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 7 per Cent. Stock	—	*– 9,379 8 3*	*–709 17 4*	—	—	—	*– 327 16 4†*	*– 4,928 3 6*	—	
On India 5½ per Cent. Stock	—	*– 12,758 12 3*	*– 959 16 4*	—	—	—	*– 438 3 4†*	*– 7,832 5 8*	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	—	*– 3,799 10 8†*	112,135 2 8	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*– 18,255 10 0*	13,464 4 8	97,896 10 0	—	64,816 7 0	309,110 2 8	*– 15,261 3 4*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*– 3,799 16 0*	*– 283 8 0*	—	—	—	10,763 1 4	*– 2,487 7 0*	7,623 13 0	
On Railway Debenture Stock	385,083 11 0 —	214,758 18 5 64,547 17 6	25,561 17 8 13,946 5 0	116,261 8 0 108,057 19 11	31,314 18 0 —	64,816 7 0 —	315,907 19 8 —	81,626 3 2 —	127,510 6 8 19,124 19 4	1,362,841 9 7 205,677 1 9
£	385,083 11 0	279,306 15 11	39,508 2 8	224,319 7 11	31,314 18 0	64,816 7 0	315,907 19 8	81,626 3 2	146,635 6 0	1,568,518 11 4
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity: Interest at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	—	
Annuities: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,166 11 4	—	—	—	—	—	—	—	
" " 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,319 2 5	—	—	—	—	—	—	
" " 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	—	371,219 11 11	—	
" " 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,460 6 0	—	—	—	—	—	
" " 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	488,377 17 4	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 2	36 11 4	30 0 6	0 0 6	—	—	61 10 10	—	
£	—	1,112,540 17 6	116,355 13 9	1,268,490 6 6	488,377 17 10	—	—	371,281 2 9	—	3,357,545 18 4

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 7, 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 7, 5½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

account of the Central Government of India, from 1st April 1923 to 31st March 1924—*cont.* (App.).

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Madras and Southern Mahratta Railway	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a).*										
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—										
In £38,131 0 5 India 5½ per Cent. Stock	—	38,941 5 8	—	—	—	—	—	—	—	
„ 3,406 2 11 India 5½ per Cent. Stock	—	—	3,477 6 4	—	—	—	—	—	—	
„ 28,138 18 7 India 5½ per Cent. Stock	—	—	—	—	—	—	—	28,499 4 10	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds:—										
In £152,349 11 11 India 5½ per Cent. Stock	—	154,900 18 6	—	—	—	—	—	—	—	
„ 10,923 9 0 India 5½ per Cent. Stock	—	—	11,106 5 2	—	—	—	—	—	—	
„ 88,798 3 10 India 5½ per Cent. Stock	—	—	—	—	—	—	—	90,280 11 10	—	
£	—	193,842 4 2	14,583 11 6	—	—	—	—	118,779 16 8	—	327,205 12 4
£331,747 6 8 India 5½ per Cent. Stock purchased and cancelled.										

No. 2.—ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1923 to 31st March 1924—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 20 and 21).

DEBIT BALANCES.

	Balance, 31st March 1923.	Transactions during 1923-24.		Balance, 31st March 1924.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay of Second Lieutenants on appointment	3,482 18 2	845 4 4	3,584 4 5	743 18 1
South Persia Military Police	224 8 6	152 15 9	304 11 2	72 13 1
Lighting and Buoying the Persian Gulf	2,961 10 11	*—2,230 12 6*	—	730 18 5
Troops serving in Persia	2,094 3 6	1,345 10 8	2,041 15 6	1,397 18 8
Advances for the purposes of the Persian Government	2,498,360 14 1	*—2,367,270 1 8*	23,724 2 0	107,366 10 5
Expenditure consequent on disturbances in Persia	17,588 4 9	350 0 0	—	17,938 4 9
Investment in Indian Railway Debentures	284,071 0 0	834,040 12 6	637,739 2 6	480,372 10 0
Expenditure on behalf of the Civil Administration of Iraq	18,625 8 0	8 14 9	16,282 6 3	2,351 16 6
Expenditure on behalf of Command Paymasters in Iraq and Egypt	15,432 4 4	6,867 3 6	21,430 9 8	868 18 2
Miscellaneous Advances	23,459 19 7	3,180 8 9	19,911 3 6	6,729 4 10
Burma War Fund—Investment Account	24,855 8 4	24,881 5 0	49,736 13 4	—
Ottoman Public Debt Deposit—Investment Account	34,839 3 11	—	34,839 3 11	—
Mysore Debenture Stock Sinking Fund—Investment Account	52,216 10 6	4,599 15 1	402 7 7	56,413 18 0
TOTAL £	2,978,211 14 7	*-1,493,229 3 10*	809,995 19 10	674,986 10 11

CREDIT BALANCES.

Enemy Ships employed under the control of the India Office	3,584,646 2 10	1,675,000 0 0	—	1,909,646 2 10
Burma War Fund	28,212 2 0	28,475 8 8	263 6 8	—
Ottoman Public Debt Deposit	37,547 11 2	37,547 11 2	—	—
Mysore Debenture Stock Sinking Fund	52,216 10 6	—	4,057 14 0	56,274 4 6
Indian Cadets at Sandhurst	330 11 3	6,154 11 4	7,557 7 7	1,733 7 6
Currie Scholarship for Forest Students	—	35 10 0	44 6 4	8 16 4
Norman Memorial Fund	13 0 8	16 10 0	16 16 0	13 6 8
Sums due to Command Paymasters in Iraq and Egypt	1,120 13 9	1,652 10 2	1,459 4 7	927 8 2
Miscellaneous Deposits	1,224 9 1	3,094 9 3	2,146 9 7	276 9 5
TOTAL £	3,705,311 1 3	1,751,976 10 7	15,545 4 9	1,968,879 15 5

No. 2a.—Account of the Disbursements of the Secretary of State in Council of India on account of the Provincial Governments, from 1st April 1923 to 31st March 1924.

——	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.
Land Revenue: Law charges in connection with appeals from India.	572 10 0	345 15 11	429 14 4	1,083 5 10	22 10 0	—	11 13 0	—	—	2,465 9 1
Irrigation: Sundry items	—	—	—	—	70 5 10	—	—	—	—	70 5 10
General Administration: Sundry items	3,569 0 0	5,736 14 5	1,239 0 7	—	—	—	—	44 1 4	—	10,588 16 4
Administration of Justice: Sundry items	62 10 0	62 10 0	62 10 0	62 10 0	62 10 0	—	62 10 0	—	—	375 0 0
Police: Sundry items	60 0 0	232 7 1	60 0 0	192 0 4	631 17 3	1,034 10 4	90 12 9	138 8 2	1,625 13 11	4,065 9 10
Ports and Pilotage: Sundry items	—	—	465 19 4	—	—	3 14 1	—	—	—	469 13 5
Education: Sundry items	—	—	—	25 11 6	5 19 6	24 2 6	—	—	—	55 13 6
Medical: Sundry items	—	*—39 11 2*	1,439 14 3	197 14 11	883 13 6	241 19 9	—	161 13 8	—	2,885 4 11
Public Health: Sundry items	—	62 14 3	—	—	—	151 8 11	—	—	—	214 3 2
Agriculture: Sundry items	—	—	—	23 10 7	—	32 11 0	—	—	—	56 1 7
Industries: Sundry items	—	40 16 5	—	—	—	—	—	—	—	40 16 5
Civil Works: Sundry items	—	—	387 17 5	—	258 10 9	35 0 0	—	—	—	681 8 2
Miscellaneous: Sundry items	—	1,118 18 0	20 19 0	3 18 6	9 17 3	3 17 3	2 8 5	0 17 4	4 19 0	1,165 14 9
Totals	4,264 0 0	7,560 4 11	4,105 14 11	1,588 11 8	1,945 4 1	1,527 3 10	167 4 2	345 0 6	1,630 12 11	23,133 17 0

I certify that the above Account has been examined under my directions; and that subject to the observations contained in the annexed Report it is, in my opinion, correct.

India Audit Office, 30th December 1924.

W. A. STURDY, *Auditor.*

No. 3.

REPORT of the AUDITOR upon the ACCOUNTS OF THE SECRETARY OF STATE FOR INDIA IN COUNCIL, from 1st April 1923 to 31st March 1924; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act, 1915.

I.—CENTRAL.

GENERAL.

Submission to Committee on Public Accounts.

1. This Report is submitted five months in advance of the date previously customary in order that it may be considered by the Public Accounts Committee of the Legislative Assembly during the spring session.

After-effects of the war.

2. In previous Reports reference has been made to the prolonged effect of the war on the work of the India Office; this continued to be evident during the year under review, and is not likely to diminish appreciably in the near future. Apart from such direct legacies of the war as reductions of military establishment and various kinds of non-effective charges, the general economic disturbance has necessarily exercised a far-reaching effect on expenditure connected with pay and pensions. At the India Office such payments form a large proportion of the total number, and, being extremely diversified, are governed by numerous sets of distinct and frequently complicated regulations. Since the war, most payments of this nature have been subject to periodical variation or revision according to changes in the cost of living, under conditions which vary with different classes of payment and are in some cases highly intricate. Fluctuations in the rupee-sterling exchange and the separation of the Central and Provincial Budgets consequent on Indian Reforms, may also be mentioned as factors which have added greatly in recent years to the complexity and laboriousness of financial and accounting work connected with the Home expenditure.

3. In the circumstances described above it is scarcely a matter for surprise that the number of queries raised in audit during several years past has much exceeded the pre-war average, and the fact that this was the case must not be taken as reflecting on the efficiency and care displayed in the administration and control of expenditure.

4. The number of questions relating to 1923–24 was appreciably smaller than in either of the two preceding years, a circumstance which affords some evidence that in many directions steps have been taken to obviate sources of error disclosed in previous Reports. In this connection it may be pointed out that frequently mistakes leading to erroneous payments originate, not at the India Office, but in India.

Savings resulting from audit questions.

5. The total amount saved to Indian revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about 120,000*l.*

Of this amount, approximately 18,000*l.* arises on the Accounts of the High Commissioner. Of the remainder, the greater proportion is attributable to a comparatively small number of questions affecting the allocation of expenditure between Indian and Imperial revenues.

Apart from direct savings to Indian revenues, many of the questions raised have led to improvements in procedure and the amendment of regulations.

Waiver of recoveries.

6. Indian regulations, both civil and military, contain detailed rules prescribing the conditions under which demands against officers serving in India may be written off by competent authority as irrecoverable, but definite rules have not hitherto been operative with regard to recoveries in this country.

The desirability of instituting a more formal procedure received attention in connection with a number of erroneous payments brought to light in audit. As a result the Indian rules, revised in certain particulars, have now been made applicable for use at the India Office.

Expenditure requiring sanction by Imperial Parliament.

7. The sanction of the Imperial Parliament, which is necessary under the Government of India Act, has not yet been obtained for two payments from Indian revenues mentioned in previous Reports, viz., (1) 13,100,000*l.* paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) 200,000*l.* paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on

gratuities. The submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of non-effective liabilities arising out of the war. A renewed effort to reach a comprehensive settlement of the claims and counterclaims is proceeding.

Appropriation Audit.

Functions of Appropriation Audit.

8. In the scheme of Parliamentary control over expenditure which has grown up in the course of the development of representative Government in Great Britain an important position is occupied by "Appropriation Audit." The chief functions of this form of audit are to ensure (*a*) that the expenditure under any head for which public money has been voted is actually applied to the purpose for which it was sanctioned, (*b*) that the sum provided by the Legislature for a particular service is not exceeded.

Responsibility for Appropriation Audit of the Home Accounts.

An exhaustive check of the classification of payments and receipts under their proper heads of account, corresponding to the former function, has always been carried out by this Department, but in the conditions prevailing prior to the Government of India Act of 1919 the formal Appropriation Audit of expenditure against Budget provision would have possessed no real value in relation to the Secretary of State's accounts, and was not carried out. On the introduction of the Indian Reforms the position with regard to Appropriation Audit of the Home Accounts was carefully considered. In view of the interdependence of Indian and English expenditure and the uncertainty which prevailed as to the eventual methods of making Budget provision for the latter, it was doubtful to what extent it would be practicable to conduct an independent appropriation audit in this country, and it seemed best that provisionally general responsibility for the appropriation audit of all expenditure against the Budget as a whole should be exercised by the Auditor-General, India. My attitude in this matter was also influenced partly by the fact that the question of the submission of the Home reports to the Public Accounts Committee was then unsettled, and partly by the practical consideration that the documents relating to grants, modifications, re-appropriations, &c., were more readily accessible in India than in this country. I understood that the Auditor-General, with whom I discussed the matter informally during his leave, concurred in this view.

The Government of India having now expressed a desire that the Appropriation Audit of Home Expenditure shall be carried out by me, and having arranged for the necessary documents to be transmitted to this Department, effect has been given to their wishes, commencing with the accounts of the year under review.

Special features of the Indian Budget.

9. As this is the first Report on the Home Accounts which embodies the results of Appropriation Audit in the full sense of the term, it seems desirable to outline certain features of the Indian Budget system which are essential to a proper understanding of the position.

Voted and non-voted expenditure.

Certain classes of expenditure, both of the Central and Provincial Governments, are precluded under the Government of India Act from the vote of the Legislative Assembly in the case of Central subjects and of the Provincial Councils in the case of Provincial subjects. Such expenditure is termed non-voted; all other expenditure is subject to the provision of funds either by the Legislative Assembly or a Provincial Council, and is termed voted. The expenditure on certain services specified in the Government of India Act, viz., Ecclesiastical, Political and Defence, is entirely non-voted, but in all other cases the expenditure on a given service may, according to its nature, be partly voted and partly non-voted.

It is a function of Appropriation Audit to watch that expenditure is allocated to its proper category and in particular that expenditure for which a vote is required is not classified under a non-voted head.

Re-appropriation.

If voted expenditure is incurred beyond the total of a grant the excess must be submitted for sanction to the Legislative Assembly or Provincial Council, but re-appropriation within a grant, provided that the total of the grant is not exceeded, may be sanctioned by the Finance Department of the Central Government or Province as the case may be, or by a subordinate authority to whom such power has been delegated, under regulation, by the Finance Department. In the case of non-voted expenditure the function of re-appropriation is likewise exercised by the respective Finance Departments or their delegates.

Diverse methods of treating English expenditure in Indian Budgets.

The structure of the Indian Budgets, both Central and Provincial, is complicated by the fact that provision must be made under a wide range of subjects for expenditure both in India and England. The methods of providing for English

expenditure differ with regard to different classes of expenditure and from one Province to another. It will be convenient to distinguish—

(1) *Combined Subject Grants*, covering the whole expenditure, whether English or Indian, on a particular service ;
(2) *Indian Subject Grants*, covering only the Indian portion of such expenditure ;
(3) *Composite Home Grants*, covering English expenditure only on a number of services for each of which there is a corresponding Indian Subject Grant.

The Secretary of State's voted expenditure on behalf of the Central Government during 1923–24 was distributed under nine grants, of which those relating to Commercial Services (Railways, Posts and Telegraphs), Stationery, Civil Works, Superannuation, and transactions involving capital expenditure, are combined subject grants ; the whole of the remainder falls under a single composite grant (No. 56) relating exclusively to the Secretary of State's expenditure and comprising about 20 heads, for each of which there is an Indian subject grant. This is the only self-contained grant in the Secretary of State's account, and it is therefore the only one in which the excess, if any, of expenditure over Budget provision can be reported by me.

As the Home Accounts are transmitted to India for incorporation in the Finance and Revenue Accounts of the Government of India, I assume that in the case of the combined subject grants referred to above, the comparison of the aggregate expenditure with the total grant will be watched by the Auditor-General, India.

The High Commissioner's account with the Central Government is similarly distributed under a number of combined subject grants and one composite grant (No. 57) relating solely to the High Commissioner's expenditure. The Budgets of Bombay and the United Provinces follow the same general plan (with variations in detail) as that of the Central Government. Those of Bengal and Central Provinces are also similar except that (1) in either case there is only one composite grant covering expenditure both by the Secretary of State and the High Commissioner, and (2) in the case of Central Provinces all expenditure on stores is excluded from the composite grant and appears under the appropriate subject grants. In the Budgets for 1923-24 of Madras, Punjab, Burma, Bihar and Orissa, and Assam, all voted Home expenditure without exception is exhibited under combined subject grants, but for 1924-25 the two last-mentioned Provincial Governments have adopted the method of composite subject grants.

Merits of the respective methods.

Theoretically, provision for English expenditure under combined subject grants seems the sounder method and one that lends itself to re-appropriation on logical lines. It frequently happens that a variation in English expenditure is automatically counterbalanced by a converse variation in Indian expenditure on the same service, and the obvious opportunity for re-appropriation which such a situation presents cannot be utilised unless the grant covers expenditure in both countries. On the other hand, it is claimed that the method of making a separate composite grant in favour of the authority more directly responsible for a given range of expenditure facilitates financial control, and that, particularly in the case of the Secretary of State's transactions on behalf of the Provinces, where expenditure small in the aggregate is spread over a relatively large number of heads, the balance of practical advantage is on the side of that method. The question of the most suitable means of making provision for Home expenditure in the Budget of the Central Government has already received attention from the Public Accounts Committee and has been remitted for consideration by the Government of India. The possibility of obtaining the consent of the Provincial Governments to uniform treatment of the Home expenditure on their account has also been the subject of a communication to that Government. It seems unnecessary, therefore, at the present stage to comment further on the discrepancies of existing methods.

Appropriation accounts.

10. In India, where the Accounts and Audit Departments are combined under the direction of the Auditor-General, India, the Accountants-General concerned with various classes of expenditure are subordinate to the latter officer, and each compiles his appropriation account and report in a single document. In reporting on the Home Accounts it seems unnecessary to compile a separate appropriation account, since a Statement of Comparison answering the purpose of such an account is already prepared by the Accountant-General, India Office, and transmitted annually by despatch to the Government of India. The Statement for 1923–24, which was forwarded under cover of Accounts Despatch No. 7, dated 4th September 1924, has accordingly been used as the basis of my appropriation report.

The Statement shows against each item appearing in the Secretary of State's account:—

(*a*) The Budget estimate.
(*b*) Subsequent modifications.
(*c*) The estimate as finally revised.
(*d*) The actual expenditure for the year.
(*e*) The amount of the net deficiency or excess of the actual expenditure compared with the revised estimate.
(*f*) Explanations of the difference between (1) the Budget and revised estimates and (2) the revised estimate and actual expenditure.

Appropriation report on transactions on account of the Central Government.

11. As regards the accounts of the Central Government, I have verified in detail the figures contained in the Statement under Budget Estimate by reference to the printed volume of Detailed Estimates and Demands for Grants (as voted by the Legislative Assembly) for 1923–24 and those under Revised Estimate from the Government of India's telegram dated 14th March 1924, confirming those estimates and intimating that sanction had been given by the Assembly to the further amounts required under voted heads.

In the case of the voted portion of the composite grant (No. 56) relating exclusively to the Secretary of State's expenditure, the position was as follows:—

Budget.	Modifications sanctioned.	Revised Estimate.	Actual expenditure.	Decrease.
£	£	£	£	£
148,200	+21,900	170,100	155,280	14,820

There was an excess of 465*l.* in the actual expenditure on the voted portion of grant 42 Superannuation, Allowances and Pensions, over the figure included in the Secretary of State's Revised Estimates, but a decrease of 2,916*l.* in the corresponding expenditure of the High Commissioner. There was thus no excess on the Home expenditure as a whole, which appears as a single sub-division of the grant.

No provision was made in the Estimates for the amount of 2,370,751*l.* 18*s.* 6*d.* brought to account under the non-voted Revenue heading "Extraordinary Payments." Details of this amount are given in para. 67 below.

In the case of all other combined subject grants the Secretary of State's expenditure under each was less than the amount allotted.

There were excesses requiring report to the Government of India in—
(*a*) Major heads comprised in the voted portion of grant 56.
(*b*) Major and minor heads of voted expenditure falling under other grants.
(*c*) Major and minor headsof non-voted expenditure.

All such excesses are correctly exhibited and explained in the Statement and no further detailed report appears necessary.

12. The most noteworthy variation between expenditure and estimates occurred under the non-voted head of Military Services, for which the figures are:—

Budget estimate.	Modification sanctioned.	Revised estimate.	Actual expenditure.	Decrease.
£	£	£	£	£
8,198,000	+ 516,100	8,714,100	8,347,456	366,644

Generally speaking, the factors accounting for the somewhat considerable variation under this head between Budget Estimate, Revised Estimate and actual expenditure were outside the control of the India Office and could not have been foreseen, but in two of the items, viz., (1) Leave pay and gratuities of temporary officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920: Revised Estimate, 15,000*l.*; Expenditure, 10,505*l.*; and (2) Gratuities and allowances to Surplus Officers of the Indian Army: Revised Estimate, 800,000*l.*; Expenditure, 612,689*l.*, I think it possible that, having regard to the information available, a closer forecast might have been made.

Subject to the above observations, I agree generally in the explanations furnished in the Statement with regard to variations between estimated and actual expenditure.

Changes in Classification.

Indian Military Widows' and Orphans' Fund. Sterling transactions.

13. The entry—Interest on balances of the Indian Military Widows' and Orphans' Fund under the major head: Interest on other Obligations, is a new item in the Home Accounts.

The sum of 4,165*l.* 9*s.* 8*d.* debited to this head is interest at 5½ per cent. on the mean balance standing at the credit of the above Fund during the year. Such interest, which is payable under the rules of the Fund, has hitherto been credited entirely in India. The Fund has two branches concerned with (1) the provision of pensions, and (2) passage insurance; as the pensions are essentially a sterling

liability, it was considered desirable to transfer the balance at the credit of the pensions branch in India to this country and to credit interest in the Home Accounts.

Interest on the balance in respect of passage insurance transactions continues to be credited in India.

Mode of exhibiting certain contributions from Imperial revenues.

14. My suggestion (referred to in para. 6 of the 1921-22 Report) that the contributions made by Imperial revenues for various purposes should be shown *in extenso* has been carried out for the first time in the Account under review. The figures are as follows:—

	£	
General Administration - - - - -	137,100	Taken in reduction of payments.
Audit - - - - - -	7,800	
Stationery - - - - - -	8,600	
Total contribution towards expenses of India Office - - - - - -	153,500	
Contribution in respect of Military Charges for Aden	72,000	Receipts.
,, ,, the transport of Troops -	130,000	

Per contra, the annual contribution of 12,000*l.* from Indian revenues in aid of the Diplomatic and Consular Establishments in China now appears for the first time in the Account under Political.

Consequential changes in classification have been adopted as regards certain other payments and receipts on account of Diplomatic and Consular Establishments. The amount refunded by the Foreign Office on account of the excess cost of such establishments, less certain contributions by India to the cost of particular Consulates, has hitherto been brought to account as a net receipt under Miscellaneous. The contributions in question are now shown in detail under Political and the gross receipt from the Foreign Office is taken in reduction of payments under that head.

Railways.

Surplus profits, Rohilkund and Kumaon Railway.

15. The receipt of 5,675*l.* 1*s.* under the sub-heading "Subsidised Companies" is the Government moiety of the surplus net earnings of the Rohilkund and Kumaon Railway Company's main line for 1922-23, calculated in the manner provided in the contract between the Secretary of State and the Company. During the year the Company received the final instalment of the sum of Rs. 60,000 for "goodwill" which formed part of the sale proceeds of their road service, but, as in the case of the instalment received in the previous year and mentioned in the last Report, they excluded the amount in calculating the surplus profits. The omission was questioned in audit, and the Company eventually agreed in October 1924 to admit the claim of the Secretary of State to a moiety of these receipts. As the result of other questions raised in audit, the allowances claimed by the Company in respect of Indian and British taxes paid by them on the Secretary of State's moiety, including adjustments relating to previous years, were reduced by 1,420*l.*

Surplus profits, Southern Punjab Railway.

16. The sum of 51,366*l.* 19*s.* 6*d.* is the balance of the Government share of surplus profits of the Southern Punjab Railway Company for the year ended 30th September 1922, making the total amount received for that year 95,119*l.* 14*s.* 7*d.*

The instalment of 65,596*l.* 19*s.* 5*d.* on account of the year ended 30th September 1923 forms part of a total sum of 148,942*l.* 13*s.* 5*d.* received as the Government share of surplus profits for that year.

As mentioned in a previous Report, the Company, as the result of a question raised in audit, agreed to pay interest at Bank rate on the Government share while it remained in their hands. Interest for the year ended 30th September 1922 amounted to 1,430*l.* 4*s.* 10*d.*, and for the following year 2,711*l.* 13*s.* 10*d.*

Saving on transfer duties, Burma Railways.

17. Reference was made in para. 9 of the last Report to a question raised in audit, as the result of which the Burma Railways Company terminated, as from 1st August 1923, the arrangement whereby their liability for the cost of stamping transfers of their ordinary stock was commuted for a half-yearly payment of 1,500*l.*

The actual cost of stamping during the first half-year following the termination of the arrangement was 362*l.* 11*s.*, and during the ensuing half-year 298*l.* 15*s.* The total saving for the year was thus 2,338*l.* 14*s.*

Posts and Telegraphs Revenue Account.

Eastern Mail subsidy.

18. The long-outstanding question with the General Post Office regarding India's contribution to the cost of the Eastern Mail Service, which has been mentioned in several previous Reports, has at length been settled. Under the new arrangement, which took effect from the 1st April 1923, the net cost of the service, less the total amount collected for sea postage on parcels, is divided in proportion to the Postal Union value of the mails sent by India and by other contributors, India's full contribution being the proportion thus arrived at *plus* the amount collected for sea postage on parcels sent from India. It was agreed to waive claims on either

side in respect of the period prior to 1st April 1923. The amount of 21,500*l.* paid in 1923–24 is the estimated sum due for the year to 31st March 1924, and is subject to adjustment on receipt of actual figures.

Amount due from Turkey.

19. With reference to para. 14 of the 1921–22 Report and para. 11 of the last Report, I understand that the sum of 1,342*l.* 12*s.* 2*d.* due to the Indo-European Telegraph Department from the Turkish Government has not yet been claimed from the latter, but that the claim is still under investigation by the Foreign Office, together with other pre-war claims.

General Administration.

Commission paid to India Office broker.

20. It was mentioned in previous Reports that I had drawn attention to the difference between the India Office and the Imperial Government as regards the remuneration of their respective brokers, and that the Secretary of State in Council had decided to adhere to the method of payment by commission, but at a diminished rate. A reduction was brought into effect from 1st April 1922 and a further decrease from 1st April 1923. The broker's commission during the year commencing on the latter date amounted to 8,710*l.* 15*s.* 3*d.*, a sum which is less by about 7,500*l.* than the amount which would have been payable under the scale in force before 1st April 1922.

Miscellaneous.

League of Nations.

21. 77,799*l.* 6*s.* 2*d.* was paid in 1923-24 in respect of India's contribution towards the expenses of the Secretariat of the League of Nations. This amount represents 6·9 per cent. of the total expenditure divisible amongst the members of the League. In former years the proportion borne by India was slightly under 5 per cent. of the total. The increase is due to the introduction of a different method of allocation of expenditure.

Under Article 6 of the original text of the Covenant constituting the League the expenses of the Secretariat were to be borne by Members in accordance with the apportionment of the expenses of the International Bureau of the Universal Postal Union.

At an early date representations were made by various Members of the League that the Postal Union basis of allocation was not an equitable criterion by which to apportion the much heavier expenditure involved in the activities of the League. The Article was accordingly amended so as to provide that the expenses of the League should be borne by the Members in the proportion decided by the Assembly of the League. In order to obtain advice in this matter the Assembly appointed an expert Committee, which recommended a provisional scheme under which each Member should contribute according to an index number consisting of units assigned by the Committee on a basis which took account (*a*) of population, and (*b*) of "net revenue."

The scheme, which increased considerably the proportion of the League expenditure borne by Indian revenues, has been criticised by India's representatives in the Assembly of the League on the grounds (*a*) that it assigns an undue importance to the factor of population, and (*b*) that in the calculation of "net revenue" the interest on productive debt is excluded.

The recommendations of the Committee were adopted by the Assembly and were carried out in assessing the contributions for 1923 and 1924.

In the assessment for 1925, although the provisional scheme was again employed the number of units assigned to India was reduced as a special measure from 65 to 60.

Relief and repatriation of destitute Indians.

22. In para. 15 of the last Report reference was made to disbursements, amounting to about 53,000*l.*, in connection with the relief and repatriation of Adenese seamen found destitute in various ports in this country. The examination of previous accounts for relief and maintenance has been completed, and as a result of questions raised in audit the amount claimed was reduced by 316*l.* 19*s.* 8*d.* A further claim for 859*l.* 1*s.* has since been paid.

The question of the responsibility for the civil administration of Aden remains in the same position as at the date of last Report; no claim in respect of the above-mentioned disbursements has therefore yet been made on the Imperial Government.

Secret Service.

23. 8,500*l.* was placed at the disposal of the Secretary of State during 1923–24 for Secret Service. The amount actually expended was 7,202*l.* 18*s.* 7*d.*, and the balance in hand on the 31st March 1924 was 1,697*l.* 4*s.* 5*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Commission on pensions and leave allowances paid abroad.

24. Under arrangements which have been in force for many years leave allowances and pensions payable to members and ex-members of Indian Services

residing in a Dominion or Colony have been disbursed by officers of the Government concerned and claimed, along with similar payments chargeable to Imperial revenues, from the War Office, by whom debits were raised against the India Office or the High Commissioner. The majority of Colonial Governments levied a commission of 3 per cent. on their disbursements, but until the year under review India's share of this charge was not passed on by the War Office. On the latter giving notice that, with effect from 1st April 1923, they could no longer bear the charge, it was considered desirable to ask the Governments concerned to submit their claims direct instead of through the War Office. At the same time negotiations were opened with a view to reduction of the rate of commission, which seemed unduly high, especially in relation to large individual payments such as the gratuities of "surplus" officers, many of whom have settled overseas.

Concessions, varying in their terms, were offered in several cases, but I suggested that before these were accepted the possibility of making payment through the agency of banks should be considered. In the case of Canadian payments it was found that a bank was prepared to undertake the work free of charge, and as the Dominion Government, though willing to forgo commission on the gratuities of surplus officers, adhered to the full rate of 3 per cent. for all other payments, the agency has been placed in the hands of the bank.

The New Zealand Government offered to charge 3 per cent. on all payments subject to a maximum of 3*l.* on any one payment. As it appeared that a commission on this basis would barely cover the difference of exchange, which is normally adverse to this country, the offer was agreed to provisionally. The offer of the Commonwealth of South Africa to charge a premium $\frac{1}{8}$ per cent. below the current Bank rate for telegraphic transfers on London was likewise accepted. Negotiations with the Commonwealth of Australia are in progress, with a view to obtain terms similar to those offered by New Zealand. Payments during the year amounting to 5,463*l.* 11*s.* 4*d.* appear in the account under Miscellaneous, but as a portion of this sum is attributable to disbursements to surplus officers (*see* para. 39), the allocation of the whole charge to Indian revenues is not necessarily final.

Similar payments by the High Commissioner amounted to 1,245*l.* 8*s.* 7*d.*

Military Services.

Defects in last pay certificates.

25. In para. 16 of the last Report mention was made of the deputation of an officer of the Military Accounts Department in connection with defects in the preparation of Indian last pay certificates, to which attention had repeatedly been drawn both by Departments of the India Office and by this Department.

It is satisfactory to record that, presumably as the result of suggestions made in the Report of this officer, a great improvement has taken place in these documents. A few further cases of erroneous grants of leave have been brought to notice, but these originated for the most part at an earlier period.

Incidence of charges.

26. Attention has again been called to cases in which furlough and other payments debitable to Departments of the Imperial Government have been charged to Indian revenues, but, owing partly to decreased employment of Indian personnel at foreign stations, and partly to greater care in the initial classification of pay charges, the number of such questions has diminished considerably.

Over-issue of pay.

27. An over-payment of about Rs. 5,000 occurred partly in India and partly in Iraq through the issue of pay at the rate for a Captain to an officer of the Indian Army Reserve who had never been gazetted to that rank. The error was discovered by reference to the Indian Army List in pre-auditing the officer's account on demobilisation. A sum of 45*l.* 5*s.* 2*d.* was withheld against the over-issue, but the balance had to be written off as irrecoverable.

28. In examining the Indian last pay certificate of a Major of the Indian Army it was noticed that the date on which he was shown as qualifying for increased pay admissible after five years' service in that rank had been calculated from the date of his promotion to Brevet Major, whereas, under regulation, brevet service should have been excluded. A prospective over-issue of about 50*l.* was prevented.

Erroneous payments of gratuity.

29. The last pay certificate of an officer holding a temporary commission and sent to this country for demobilisation showed that he had been paid in India a gratuity of Rs. 5,382, calculated on his service from August 1919 to January 1924. As no authority was known to this Department under which gratuity could in any case be admissible for the period 5th August 1919 to 31st January 1920, it was suggested that enquiry should be made as to the circumstances of the payment. From the further information furnished it appeared that no gratuity was admissible under the terms of the officer's engagement for any period of his service after 4th August 1919. Issue of the balance of pay due to the officer has been suspended pending a further report from India.

30. In the case of another temporary officer sent home for demobilisation the documents received from India contained an instruction that the gratuity admissible should be paid in this country. In pre-auditing a proposed payment of 184*l.* 12*s.* 8*d.* on this account it was pointed out that in the absence of information as to the terms on which this officer had been retained in India for further service after the termination of the war his entitlement to gratuity was doubtful. Further investigation showed that gratuity was not admissible and no payment was made.

31. The actual saving to Indian revenues as a result of the questions mentioned in the preceding paras. (25 to 30), and other questions on effective payments to individuals, amounts to more than 4,000*l.*, of which about 800*l.* is due to transfer of charges from Indian to Imperial revenues.

Soldiers in debt.

32. In the case of a non-commissioned officer on six months' furlough, a last pay certificate had been received from India authorising payment to be made in this country, subject to recovery of a large debit balance. Action had not been taken on this document, as it appeared that the Officer Commanding the unit had made arrangements to remit the non-commissioned officer's pay direct to him. After Rs. 400 had been remitted the Controller of Military Accounts concerned gave instructions that, owing to the account being so much in debt, no further payments should be remitted. At the instance of this Department the attention of the Military Accountant-General, India, was drawn to the irregularity of the procedure adopted by the Officer Commanding. An Indian Army Order has since been published precluding the grant of leave to soldiers in debt or otherwise involved.

Allowances additional to pay.

33. British Service Officers on the Indian Establishment are entitled, during ordinary leave out of India and when proceeding to and from duty in India, to British pay of rank and allowances governed by War Office regulations, and officers of the Air Force to similar payments based on regulations of the Air Ministry.

The adaptation of the War Office and Air Ministry rules to officers normally in receipt of Indian rates of pay proved to be a somewhat complicated matter, more especially as regards certain additional allowances admissible to married officers. The proposed orders were submitted for audit observations, as a result of which substantial restrictions on the grant of such allowances were introduced.

Amendment of regulations.

34. As a result of audit questions amendments have been made in the regulations relating to—

(i) The date determining commencement of leave on medical certificate.
(ii) Procedure in granting sick leave to non-departmental soldiers on the India Unattached List.
(iii) Disposal of officers applying to resign or retire or reverting to the Home Establishment while on leave out of India.

Memorandum of Arrangement with Air Ministry.

35. The detailed adjustment with the War Office of charges for pay, passage, &c., of officers and men of the British Service transferred, whether individually or in units, between the Imperial and Indian Establishments is regulated by a document known as the Memorandum of Arrangement, which, having remained in force for many years and having been suitably amended from time to time, forms a comprehensive code under which most questions of incidence of charge can be settled.

Owing to the employment of Royal Air Force personnel on the Indian Establishment the necessity for a similar arrangement with the Air Ministry became apparent. As the conditions of service of the Air Force differ in many important respects from those of the Army, the Memorandum of Arrangement with the War Office could not be applied without modifications. An inter-departmental conference was held, at which my Department was represented, and a separate Memorandum of Arrangement, following generally the lines of the corresponding agreement with the War Office, was drawn up. This has been adopted by the Secretary of State in Council and the Air Council.

Pending the settlement of outstanding questions involved in the Memorandum a number of claims by the Air Ministry for leave pay of officers who had served in India were held in abeyance. A provisional payment on this account of 4,000*l.* was made in March 1924, subject to adjustment after verification of the details in India.

Marriage allowances and allotments: British troops.

36. The amount of 455,430*l.* 4*s.* 10*d.* was paid in 1923–24 to the War Office and the Air Ministry in respect of marriage allowances and allotments for the 12 months to 30th September 1923. A general examination has been made of the claims for this period, and a test audit has been carried out at certain pay offices

at which the accounts aggregate about 38 per cent. of the total claims. Sums amounting to 473*l.* 10*s.* 9*d.* were disallowed and have been adjusted against subsequent claims.

As regards the questions referred to as outstanding in para. 21 of the last Report, the War Office gave instructions that a re-examination should be made by the Army Paymasters of the accounts from October 1920. As a result sums amounting to 33,865*l.* have been credited to Indian revenues in adjustment of over-charges for (1) units not in India, (2) voyage pay of units, (3) voyage pay of drafts and details, (4) periods subsequent to the voyage of soldiers returned from India on transfer or discharge. Questions have been raised as to the sufficiency of the amounts credited and it is probable that further adjustments will be necessary.

Marriage allowances and allotments: Indian Army.

37. Payments amounting to 41,449*l.* 16*s.* 4*d.* were made at the India Office in respect of marriage allowances and allotments of soldiers on the India Unattached List, &c. Queries raised in audit resulted in recovery from departments of the Imperial Government of 1,716*l.* 16*s.* 8*d.*, representing payments to the families of soldiers serving out of India.

Conveyance of the Indian Peace Contingent.

38. No further communication has been received from the Mercantile Marine Department of the Board of Trade with reference to their claim for 92,805*l.* mentioned in para. 22 of the last Report; consequently the advances of 70,460*l.* made by the India Office remain unadjusted.

Surplus officers.

39. The questions referred to in paras. 23 and 24 of the last Report as to the incidence of the cost of the concessions granted to officers of the Indian and British Armies declared surplus on reduction of the respective Establishments have been under discussion between the India Office and the War Office, but progress has been interrupted by consideration of the major questions referred to in paras. 7 and 58.

Revision of classification of pensions.

40. Rules made by the Secretary of State in Council in February 1921 provided that pensions granted after 1st April 1921 to Government servants who had been employed partly under the Army Department and partly in civil departments of the Central and Provincial Governments should be classified in the accounts according to the duration of service in the respective departments.

As the pensions issued by the India Office to military officers and other ranks continued to be debited, in accordance with previous practice, wholly to the heads of Military and Medical Retired Pay, I enquired why the new procedure had not been applied. Steps have been taken to obtain from India the detailed information necessary, and considerable readjustments of past charges will appear in a future account.

Incorrect awards of pension to officers.

41. A pension of 482*l.* a year had been awarded to a Major of the Indian Army on a calculation of service which included a period of employment with Militia. Under the regulations Militia Service only reckons for pension if the unit was "embodied" at the time. As the result of an audit question on this point it was ascertained that the unit had been embodied for a portion only of the period. The pension was reduced by 27*l.* 10*s.* a year.

42. Attention was also drawn to a case in which a pension assessed at a provisional rate continued to be issued at that rate after the promulgation of revised rates involving a reduction of 34*l.* a year.

43. A case was brought to notice in which the benefit of Indian Army pension rights had been allowed to an officer on probation who had never been confirmed in the Indian Army Reserve, and should consequently have been treated as a temporary officer of the British Service. He has now been demobilised and awarded a temporary disability pension of 42*l.* a year, liable to revision after six months, instead of 146*l.*, the rate in issue, which he would probably have continued to draw for life subject only to minor adjustments in respect of the cost of living.

Officers in receipt of wound pension.

44. Temporarily commissioned officers who received wounds in action of such severity as to qualify for a wound pension and whose earning capacity is seriously impaired are eligible to receive, in addition to the wound pension, allowances making a total in excess of the corresponding emoluments in other cases of war disability.

In scrutinising the returns of awards made in India which are forwarded to the India Office it was noticed that two officers of the Indian Army Reserve, to whom the special rates had been awarded, were serving in Civil Departments of the Government of India in which they had been employed before the war. As the presumption was that their earning capacity had not been "seriously impaired," the Government of India have been asked to make the requisite reductions.

Double issue of widows' pensions.

45. In issuing pension to the widows of two warrant officers of the India Unattached List who, after retirement, had been re-employed by the War Office for war service, circumstances came to light which suggested that pensions were also in issue by the Ministry of Pensions. Further enquiries disclosed a double issue of pension extending over a long period. Partial recoveries were effected, but as neither fraud nor misrepresentation could be substantiated, the remainder of the sums over-issued was written off as irrecoverable. I have asked that the inter-departmental practice governing the channel of issue of all military pensions may be more clearly formulated and suggestions for this purpose are under consideration by the Ministry of Pensions..

Education allowances.

46. In view of the numerous questions regarding educational allowances, referred to in para. 22 of the 1921–22 Report and para. 26 of the last Report, applications for fresh awards or the renewal of existing grants, after reference in some cases to the Ministry of Pensions, are now submitted, with any recommendations by the latter, for pre-audit. Criticism has been directed mainly to defects in the declarations of means rendered by applicants, and in several instances reductions of proposed grants have resulted. In one case it was pointed out that the beneficiary had omitted to disclose a considerable item of private income in making a previous application and a recovery of 150*l.* was obtained.

Pensions of orphans.

47. The regulations regarding the ordinary pensions of the children of deceased officers and warrant officers differ from those governing similar pensions admissible under the War Warrants, both as regards the period for which advance payments are admissible and, in the case of warrant officers' children, as regards the ages at which such pensions cease. Attention has been drawn to about a dozen cases in which, owing either to confusion between the two sets of rules or to oversight, erroneous payments had been made.

Dependants' pensions.

48. Dependants, other than widows and orphans, of officers and men killed in the war, if in necessitous circumstances and able to prove their dependence, are entitled to pensions under the War Warrants. I pointed out that the quarterly declarations of means signed by these pensioners were inadequate to disclose all the circumstances upon which the continued admissibility of the amount in issue was contingent, and suggested that a reference should be made to the Ministry of Pensions as to their procedure in dealing with the analogous and much more numerous pensions under their administration. It came to light that the Ministry were engaged in a comprehensive review of all the cases on their books, and that, instead of obtaining quarterly declarations, they propose to carry out a fresh review of every case triennially. A similar procedure has been adopted by the India Office. The initial review, which is still proceeding, has already disclosed improved circumstances justifying discontinuance or reduction of pension in a number of cases.

Increase of small pensions.

49. Persons in receipt of small pensions are eligible, under certain conditions mentioned in para. 28 of the last Report, for a percentage increase, but, if the basic pension has itself been revised to take account of the increased cost of living, the increased pension is restricted to the amount to which the unrevised rate might have been raised. Further, the increase is not admissible during residence in India. Attention has been drawn to several cases in which one or other of these limitations had been overlooked, and a number of other questions have been raised mainly concerned with the criticism of the returns of income which are required from applicants for the increase.

In one case it was ascertained that a pensioner who had not reported any addition to his declared income of 120*l.* a year had proceeded to India, where he was earning a salary of 600*l.* a year.

Pensioners resident in India.

50. Several other classes of pension are issuable at a reduced rate during residence in India. I have drawn attention to the necessity of obtaining adequate information on this point and numerous adjustments have been made.

51. The questions raised (including those mentioned in paras. 41 to 50) with regard to various classes of pensions have resulted in the recovery of about 800*l.* over-issued and the reduction of recurring payments by approximately 900*l.* a year.

Medical assessment of war disability.

52. In para. 26 of the 1921-22 Report, I gave some account of the divergence in practice between the India Office and the Ministry of Pensions in the assessment of disability for the purpose of pension or gratuity under the War Warrants and mentioned that steps had been taken to introduce greater uniformity. In para. 33 of the last Report I stated that these steps had not appeared satisfactory and that further modifications of India Office procedure were under consideration. It was

eventually decided that, in order to ensure the conformity of assessments to the standards set up by the Ministry, the latter should be asked to recommend a Medical Assessor to enable the Medical Board of the India Office to keep in touch with the procedure and practice of the Ministry. A retired senior officer of the Indian Medical Service, who had been employed as a Medical Assessor under the Ministry, was selected for service in this capacity and took up duty in April 1924.

In the interval which had elapsed since the question was first raised by this Department, numerous assessments had been made in which the disability was reported to be in a "permanent final and stationary" condition; normally, such an assessment would have been followed in the case of a serious disability by a final award of pension for life, but in view of the questions raised only provisional awards were made and reassessment was therefore possible.

A considerable proportion of such cases have now been reviewed and the results indicate that in an appreciable number the previous assessment was higher than would have been made under the Ministry of Pensions. I understand that it is hoped to complete the review before the end of the present financial year. Two points on which I laid emphasis in commenting on the India Office procedure were that specialist opinion was rarely obtained and that definite treatment was seldom recommended. In both respects increasing advantage of the facilities at the disposal of the Ministry of Pensions has been taken for some time past and full use is now made of the available machinery. In view of the experience of the Ministry in this matter, it may be assumed that considerable advantage has accrued, not merely to public revenues, but to the individuals affected.

Reduction of British troops in India: Receipt from War Office.

53. The execution of certain measures for reducing the establishment of British troops in India which had been recommended by the Indian Retrenchment Committee was postponed on grounds of policy affecting the disposition of the Imperial forces as a whole. In consideration of the extra expenditure thrown on Indian revenues the War Office agreed to contribute a sum of 75,000*l.* a year for two years. The first instalment appears under the special receipt heading of "Adjustments arising out of reductions in the establishment of British Troops."

Receipts on account of clothing and equipment of British troops.

54. A further advance of 12,800*l.* was received from the War Office on account of clothing and necessaries in possession of regiments on their transfer from the Indian to the British Establishment. This amount, together with the advances of 21,100*l.* and 22,450*l.* referred to in para. 35 (*a*) of the last Report, is subject to final adjustment, as are also the advances of 52,700*l.* and 52,300*l.* referred to in para. 35 (*c*) of the last Report, on account of Consolidated Clothing Allowances of British troops returning from India.

55. The advance of 80,000*l.*, referred to in para. 36 of the last Report, which was received from the Air Ministry in March 1923, on account of the equipment of a squadron of the Air Force which proceeded from India to Iraq in 1921, remains unadjusted pending the settlement of certain points in dispute.

Receipts on account of non-effective charges of Indian troops lent to Imperial Government.

56. A further amount of 69,700*l.* was received from the Imperial Government on account of retired pay, &c., of Indian troops lent for Imperial service. This and the previous receipts mentioned in para. 38 of the last Report are subject to adjustment when agreement has been reached with regard to the claims referred to in para. 7.

Payments to Imperial Government.

57. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paras. 58 to 65:—

58. War Office: Capitation Rate for Effective Services:—

A further advance of 1,700,000*l.* was made, calculated on approximately the same basis as those detailed in the last Report (para. 39). The principles on which India's annual payment under this head should be fixed are at present under discussion, and adjustment of the previous provisional payments remains in abeyance pending agreement on the major issue.

59. War Office, for gratuities on death, discharge, &c.:—

44,000*l.* was advanced on this account in respect of payments during 1923–24 and 2,674*l.* 7*s.* 2*d.* was refunded by the War Office in adjustment of advances in 1921–22 and 1922–23.

In para. 40 of the last Report I stated that I had questioned the method of determining India's share of payments during the year 1920–21. On my calling for vouchers from selected pay offices for the purpose of test auditing the accounts of that year the War Office caused a preliminary examination to be made, which showed that, as I had anticipated, numerous war gratuities had been included erroneously in the lists of payments.

The War Office therefore re-examined the whole of the charges for 1920–21 and 1921–22 and discovered that sums of 6,645*l.* 6*s.* 2*d.* and 1,545*l.* 12*s.* 4*d.* respectively had been overcharged to India. Credit will be given in adjusting the claim for 1923–24.

After eliminating war gratuities the amount debitable to Indian revenues for the year 1920-21 on the normal basis of division is 64,038*l.* 6*s.* 7*d.*, but I am still not satisfied that in the special conditions then prevailing with regard to discharges the normal basis is equitable. The question is under reference to the War Office.

60. War Office: Voyage pay of units proceeding to and from India:—

A provisional payment of 22,500*l.* was made, being the amount fixed as India's annual contribution for the years 1919–20 to 1923–24, described in para. 20 of the last Report.

The contribution is subject to reduction by the amount of the actual expenditure incurred at the India Office and in India during the above-mentioned period.

The figures of Indian expenditure have now been received, but are still subject to modification in certain respects.

When the final figures are determined adjustment will be made with the War Office up to 31st March 1924, after which date the contribution will cease and Indian revenues will bear actual charges.

The amount to be set off against the contribution has been increased by about 2,000*l.*, in addition to the sum mentioned in the last Report, as a result of audit questions on the classification of items in the Army Agents' accounts.

The charges for land transport of the units in India will be adjusted at the same time as the voyage pay and on similar lines.

61. War Office, on account of Unemployment Insurance:—

78,500*l.* was advanced in respect of the year 1923–24, and 761*l.* 0*s.* 7*d.* was refunded in adjustment of the advances for 1922–23.

62. Air Ministry, for Effective Services in respect of personnel of the Air Force serving in India:—

A further advance of 99,700*l.* was made, which, together with the amounts specified in para. 42 of the last Report, is subject to adjustment when the basis of charge for this service has been agreed with the Ministry. The latter have been pressed to submit detailed figures for examination, but up to the present have been unable to do so.

63. War Office, on account of:—

(*a*) Clothing and necessaries in possession of regiments on their transfer from the British to the Indian Establishment:—

A further advance of 22,800*l.* was made, which, together with the advances of 49,200*l.* and 43,900*l.* referred to in para. 43 of the last Report, is still subject to final adjustment.

(*b*) Consolidated Clothing Allowances of British troops proceeding to India:—

The advances of 85,600*l.* and 96,650*l.* referred to in para. 43 (*c*) of the last Report are still subject to final adjustment.

With a view to effecting a settlement of the advances mentioned in this paragraph and para. 54 above, a conference was held between the War Office and the India Office at which this Department was represented. Agreement was reached on a number of points, but others are contingent on the revision of the Effective Capitation Rate (*see* para. 58).

64. War Office: Sea transport:—

A further payment was made during the year of 610,000*l.*, the same amount as had been agreed with the War Office as appropriate in respect of the preceding year. As stated in para. 44 of the last Report, a claim for a refund of 313,000*l.* had been made against the War Office in respect of amounts over-advanced to them for the period 1920–21 to 1922–23. The claim in question has been further examined in this Department and corrected by the addition of 15,000*l.* No action has been taken by the War Office with regard to the claim, as they have a counterclaim of approximately equal amount which is disputed by the India Office. It seems improbable that the points at issue can be settled until agreement has been reached on the larger questions of principle referred to in para. 58 above.

65. War Office: Retired pay, pensions, &c., of British forces for service in India:—

A further sum of 1,130,238*l.* was advanced. No final adjustment has yet been made in respect of the annual payments on this account from 1913–14 onwards pending agreement with the Imperial Government as to India's liability with regard to non-effective charges arising out of the war (*see* para. 7).

Extraordinary Receipts.

Earnings of enemy ships transferred to revenue.

66. The sum of 1,675,000*l.* credited to revenue under the above head is a portion of the earnings of certain enemy ships which were captured in Indian ports during the war and employed partly for Government purposes and partly in freight and passenger service under the control first of the Secretary of State and latterly of the High Commissioner.

The balance of the amount earned up to 31st March 1924 remains in suspense under Deposits and Advances, viz., 1,909,646*l.* 2*s.* 10*d.* in the account of the Secretary of State, and 390,763*l.* 4*s.* 1*d.* in that of the High Commissioner.

Terms of settlement in regard to the disposal of the sale proceeds and earnings of these ships have recently been agreed with the Imperial Government, but it is necessary for a Treasury Minute explaining the case to be laid on the Table of the House of Commons before effect can be given to the settlement. It is anticipated that, when the terms of settlement have been applied in detail, a further considerable amount will prove to be available for credit to Indian revenues.

Extraordinary Payments.

Payments relating to Persia.

67. The amount of 2,367,270*l.* 1*s.* 8*d.* shown under this heading does not represent payments made during 1923–24, but is made up of amounts relating to Persia disbursed in previous years and charged to a Suspense Account (*see* para. 70) and now transferred to "Revenue."

Negotiations with the Persian Government regarding the loans are understood to be in progress.

The amount of 3,481*l.* 16*s.* 10*d.* relating to the Military Commission to Persia was paid during 1922–23 and was charged to the Suspense Account "Miscellaneous Advances."

Deposits and Advances.

68. Details of the Suspense Accounts under this heading are given in Appendix II to the Account (page 24).

Enemy ships.

69. The balance of 3,584,646*l.* 2*s.* 10*d.* at the credit of "Enemy Ships" on 31st March 1923 was reduced to 1,909,646*l.* 2*s.* 10*d.* by the transfer of 1,675,000*l.* to Revenue (*see* para. 66).

Loans to Persia.

70. The balance on 31st March 1923 on the Suspense Account "Advances for the purposes of the Persian Government" was made up as follows:—

		£	*s.*	*d.*
Principal outstanding on the 1903 loans	-	131,090	12	5
Ditto ditto 1912–14 loans	-	245,000	0	0
Ditto ditto 1915–20 loans	-	2,122,270	1	8

During 1923–24 repayments were made in respect of the 1903 loans in accordance with the amortisation table referred to in previous Reports, and the principal outstanding on 31st March 1924 was 107,366*l.* 10*s.* 5*d.*, *i.e.*, the balance on the Suspense Account at that date.

The amount of principal outstanding in respect of the later loans, viz., 2,367,270*l.* 1*s.* 8*d.*, remained unaltered during 1923-24 and has been transferred to Revenue (*see* para. 67).

Deposit accounts closed.

71. The account of the Burma War Fund has been closed by transfer of the balance to India, where it has been amalgamated with other funds providing for the benefit of personnel of the military and marine forces in that country.

72. The securities and cash held during the war on behalf of the Council of Administration of the Ottoman Public Debt were restored to the Council on the conclusion of peace with Turkey.

Remittances.

Non-recovery of wound pensions and gratuities payable by War Office.

73. Wound pensions and gratuities awarded to British service officers by the War Office in respect of injuries received during service under that Department but falling due for payment while the recipient is serving in India are frequently issued in that country, in which case they should be included in a schedule of the Account Current for recovery from the War Office. Records kept in this Department showed

that in a large number of cases the necessary debits had not been raised. Enquiry disclosed that while a number of the missing items had been included in the Indian accounts of recoverable war expenditure a considerable proportion had not been brought to charge against Imperial revenues. Recoveries amounting to more than 2,500*l.* have now been made and some further cases are still under investigation.

Iraq transactions.

74. In para. 39 of the Report for 1921–22 an account was given of certain belated receipts from the Imperial Government, amounting to more than 7,000,000*l.*, in repayment of funds advanced from Indian revenues to meet expenditure in Iraq. An additional sum of 194,757*l.* 3*s.* 3*d.* was paid by the Colonial Office in April 1923, and, like the preceding amounts, was credited to Postal and Money Order Transactions.

In order to bring the Home books into line with the final accounts in India, a book entry was made crediting the latter head with a sum of 955,984*l.* 6*s.* 3*d.* by *per contra* debits of 535,258*l.* to "Surplus Revenues of Occupied Territories," and 420,726*l.* 6*s.* 3*d.* to "Payments to Imperial Government Departments: Miscellaneous Transactions." Further adjustments will appear under the last-mentioned head.

After the amount of 194,757*l.* 3*s.* 3*d.* had been received from the Colonial Office, investigation proved that a considerable sum had been over-recovered from that Department. On the other hand, a sum of approximately equal amount remained due from the Iraq Administration to India, and pending the conclusion of definite arrangements for the settlement of this obligation by direct remittance, repayment has not been made to the Colonial Office. Information recently received from India is to the effect that such arrangements have now been made.

Political Mission to Central Arabia: insufficient claim.

75. In view of the situation described in the preceding paragraph the Colonial Office on their side withheld payment of a sum of 47,687*l.* 2*s.* 2*d.* claimed by the India Office on account of a political mission in Central Arabia in 1917–19, the cost of which had been met from Indian revenues on behalf of the Imperial Government. The amount of this claim was increased by about 5,000*l.* as the result of an audit question regarding the rate of exchange adopted for the conversion of the rupee amount into sterling.

As the Report on the Mission, which was available at the India Office, showed that certain stores had been supplied, for the cost of which no debits had been raised by India, the omission was pointed out in audit. The value of the stores, about 27,500*l.*, has been accepted as an Imperial liability, and included in the claims of recoverable war expenditure. Of that sum, about 6,500*l.* only represents a saving to Indian revenues, as before the question was raised the charge for the remainder had been borne by the Iraq Administration.

Bounties for extension of service.

76. The receipt of 255,195*l.* 7*s.* 7*d.* under the heading "Bounties paid in India to soldiers for extension of Service," completes the adjustment up to 31st March 1923 of the outstanding questions with the War Office referred to in para. 37 of the last, and para. 41 (ii) of the previous, Report. This sum includes 75,000*l.* on account of the 1916 bounties in lieu of 81,120*l.* 10*s.* 3*d.* claimed. The latter figure was based on an estimate containing several doubtful factors, and the amount offered by the War Office and accepted in full satisfaction by the India Office appears reasonable.

Pensions of lascars killed in the war.

77. In para. 51 of the last Report reference was made to an advance of 65,000*l.* received from the Board of Trade in respect of the capitalised value of pensions paid and to be paid in India to dependants of lascars of British ships who lost their lives through war risks. A further advance of 9,500*l.* was received during 1923–24, but the full amount due to Indian revenues has not yet been agreed between the Actuaries of the Government of India and the Imperial Government.

Conveyance of mules: average adjustment.

78. One of the transports engaged by the India Office in 1915 to convey mules required for the Expeditionary Forces ran aground shortly after leaving New Orleans, and received severe damage in a collision, which obliged her to return to port for repairs. The settlement of the consequent claims and counter-claims proved so complicated that the Average Adjusters took several years to present a final statement. In comparing this statement with the expenditure recorded at the India Office it was noticed in audit that the shipping firm which had acted as agents in chartering the vessel did not appear to have accounted completely for the whole of the funds in their hands, which had been derived partly from the War Office, partly from the India Office and partly from miscellaneous receipts. Enquiry showed that a balance of 3,610*l.* 2*s.* 3*d.* was due from the firm. This sum has been recovered and paid over to the War Office, who had borne the cost of the mules.

Royal Indian Marine Pensions debitable to Port Funds.

79. It has been mentioned in several previous Reports that—owing mainly to lack of the requisite information from India—various Port Funds had not been debited with their share of pensions in issue to officers of the Royal Indian Marine.

In para. 13 of the 1920–21 Report it was stated that as a result of audit questions arrears amounting to 6,300*l.* had been advised to India for recovery. From information since received it appears that one of the ports concerned was not in a position to meet the demands for arrears prior to 1st January 1922 and recovery of approximately Rs. 25,000 on that account has been waived.

A further instance of omission to recover in which the annual amount involved is 30*l.* has been brought to notice and rectified.

As stated in para. 52 of the last Report, I pointed out that the increase of pension granted to officers of the Royal Indian Marine with effect from 1st April 1919 presumably involved a corresponding increase in the amounts chargeable to Port Funds. This presumption has now been confirmed by the Government of India, to whom the question was referred. The necessary claim is in course of preparation.

II.—PROVINCIAL.

General.

All Provincial Governments.

1. As the accounts of the Secretary of State on behalf of the Provincial Governments involve comparatively small amounts and offer little occasion for audit criticism, I have not previously thought it necessary to compile separate Provincial Reports. The Auditor-General, India, has lately asked that this may be done, and the fact that I have now undertaken the Appropriation Audit of the Home Accounts would in any case have rendered the preparation of brief separate reports convenient.

Certain portions of my Central Report contain matter affecting also the Provincial Accounts; arrangements have been made for these to be extracted and annexed to the copies of each Provincial Report transmitted to the Government concerned.

The passages of common interest in this year's Central Report are contained in paras. 8 to 10 dealing with general aspects of the Appropriation Audit of the Home Accounts and para. 40 relating to the reclassification of military pensions, which will result in some transfer of expenditure to provincial revenues.

Appropriation Audit.

2. As in the case of the Central Government, I have not thought it necessary to compile separate Appropriation Accounts of provincial transactions, but have used as the basis of my Appropriation Report the Statement of Comparison drawn up by the Accountant-General, India Office, which exhibits the transactions of the Secretary of State on behalf of each Provincial Government in the form described in para. 10 of my Central Report.

Madras.

In Government of Madras Civil Budget Estimate for 1923–24 English expenditure is shown as a separate item of each subject grant. The Secretary of State's expenditure is not specifically differentiated from that of the High Commissioner, but can be identified from the description of particular items.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the Secretary of State and the Government of Madras.

The figures contained in the Statement of Comparison appear to be correct, and I agree in the explanations furnished with regard to variations.

Under the head of General Administration (Reserved): Sundry items—Voted, the revised estimate was 2,100*l.* and the actual expenditure 3,569*l.* The excess of 1,469*l.* was due to a grant of 1,552*l.* having been made to a newly appointed Governor for the purchase of motor cars. There was a corresponding deficiency in the High Commissioner's accounts of 1,020*l.*, leaving a net excess of 449*l.* on the portion of the grant allotted for English expenditure. The latter must be combined with the corresponding figures of Indian expenditure in order to determine whether there was any excess on the grant as a whole.

There was no excess under any other head.

Bombay.

Separate composite demands for the total voted expenditure of (*a*) the Secretary of State, and (*b*) the High Commissioner, are contained in a Schedule of Demands incorporated in the Budget of the Government of Bombay. The

distribution of the total expenditure in England, both voted and non-voted, against subject heads, is exhibited in the Civil Budget Estimate, which contains an appendix showing the allocation of each item between the Secretary of State and the High Commissioner.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the Secretary of State and the Government of Bombay.

The figures contained in the Statement appear to be correct, and I agree in the explanations furnished with regard to variations.

There was no excess under any head.

Bengal.

In Government of Bengal Civil Budget Estimate for 1923–24 provision is made for all voted home charges under a single separate grant comprising the totals only of the Secretary of State's and High Commissioner's expenditure respectively. For non-voted home expenditure, on the other hand, provision is apparently made under the several subject heads, but details are not given, and the amounts allotted to the Secretary of State and High Commissioner can only be ascertained from their respective estimates, which were duly submitted to and accepted by the Government of Bengal.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the Secretary of State and the Government of Bengal.

The figures contained in the Statement appear to be correct, and I agree in the explanations furnished with regard to variations.

The expenditure falling under the Secretary of State's portion of the composite grant for voted home charges was less than the revised estimate, but there were excesses requiring the sanction of the Government of Bengal of 314*l.* under General Administration (Reserved): Sundry items—Non-Voted, and 350*l.* under Medical (Transferred): Sundry items—Non-Voted.

United Provinces of Agra and Oudh.

In Government of the United Provinces Civil Detailed Estimates for 1923–24 provision is made for home expenditure by means of two composite grants, one for the Secretary of State and one for the High Commissioner, with a separate schedule of non-voted expenditure in each case.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the Secretary of State and the Government of the United Provinces.

The figures contained in the Statement appear to be correct, and I agree in the explanations furnished with regard to variations.

There was no excess under any head either of voted or non-voted expenditure.

Punjab.

In Punjab Government Detailed Budget Estimates for 1923–24 provision is made for home expenditure, both voted and non-voted, by means of separate items allocated specifically to the Secretary of State or the High Commissioner under each subject head.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the Secretary of State and the Government of the Punjab.

The figures contained in the Statement appear to be correct, and I agree in the explanations furnished with regard to variations.

There was no excess except a small amount of 12*l.* under Police (Reserved): Sundry items—Non-Voted.

Burma.

In the Government of Burma Civil Budget Estimate for 1923–24 provision is made for expenditure in England, both voted and non-voted, by means of separate items under each subject head. In order to distinguish the transactions of the Secretary of State from those of the High Commissioner it is necessary to refer to their respective detailed estimates.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the Secretary of State and the Government of Burma.

The figures contained in the Statement appear to be correct, and I agree in the explanations furnished with regard to variations.

There were no excesses under any head.

Bihar and Orissa.

In the Government of Bihar and Orissa Civil Budget Estimates for 1923–24 the Secretary of State's expenditure is not shown separately, but is presumably included in the general expenditure under each head.

The aggregate amounts are very small, viz., 136*l.* voted and 31*l.* non-voted.

The actual expenditure under each head was within the amount included in the Secretary of State's revised estimate, which was duly communicated to the Government of Bihar and Orissa.

Central Provinces and Berar.

In Government of the Central Provinces Civil Budget Estimate for 1923–24, provision is made for the whole of the Secretary of State's and part of the High Commissioner's expenditure by means of a single composite grant, with a schedule of non-voted transactions. Sufficient detail is given to enable the Secretary of State's expenditure to be distinguished from that of the High Commissioner.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the Secretary of State and the Government of the Central Provinces.

There was no excess under any head.

Assam.

In Government of Assam Budget Estimate for 1923–24 separate provision is not made for Home expenditure, either of the Secretary of State or the High Commissioner, which is presumably included in the general expenditure under each subject head.

The figures in the Statement of Comparison agree with those notified by the Secretary of State to the Government of Assam and accepted by the latter.

There was no excess under any head.

CLASSIFICATION.

All Provincial Governments.

3. The Governor of Bombay has decided, in accordance with the powers conferred by section 72D (3) of the Government of India Act, that the term "salaries," as used in section 72D (3) (iv) and (v) of the Act shall include any emoluments classed as compensatory allowance under Fundamental Rule 9 (5), including a travelling allowance. The Finance Department of the Government of Bombay ruled that the outfit and motor-car allowances to the Governor of Bombay are compensatory allowances, and the payments made to the incoming Governor during 1923–24, viz., 2,000*l.* on account of voyage and equipment and 2,956*l.* for the purchase of motor-cars, have accordingly been charged in the account as non-voted.

In the case of Madras, similar payments of 2,000*l.* and 1,552*l.* have been classified as voted.

In the case of the Punjab, the Finance Department ruled that the equipment allowance of the Governor is "non-voted expenditure, the amount being fixed by Statute," and a payment of 300*l.* on that account in 1924–25 has been classified accordingly.

In my opinion, the last-mentioned view is correct, as the voyage and equipment allowances of Governors are fixed by rules made by the Secretary of State under section 85 of the Government of India Act. Apparently, therefore, these allowances should in all cases be classified as non-voted under section 72D (3) (iii) of the Act, irrespective of any decision by the Governor; but in the case of Madras, as provision had actually been voted, it did not seem necessary to disturb the existing classification of the payment. The classification of motor-car allowances, on the other hand, as voted or non-voted, appears to fall within the discretion of the Governor under section 72D (3), and there is nothing to prevent inconsistent decisions of the nature referred to in para. 47 (c) of the letter No. 940 Adm./229-24, dated 2nd June 1924, from the Auditor-General, India, with reference to the Appropriation Reports for 1922–23.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
30th December 1924.

ACCOUNT

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

HIGH COMMISSIONER FOR INDIA

From 1st April 1923 to 31st March 1924.

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1923

	£	s.	d.
Balance on the 1st April 1923 at the Bank of England and in the hands of Sub-Accountants - - - - - - - - - -	207,044	2	8
Carried forward - - - - - -	207,044	2	8

COMMISSIONER FOR INDIA, on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1924.

DISBURSEMENTS.

EXPENDITURE.

	£	s.	d.	£	s.	d.
CUSTOMS: Leave and Deputation Salaries	11,657	7	9			
Cost of maintenance, &c., of an Officer by the Seamen's Hospital Society		13	4			
Passages to India	60	0	0			
Stores for India	1,026	1	5			
				12,744	2	6
TAXES ON INCOME: Leave and Deputation Salaries	-	-	-	2,803	1	0
SALT: Leave and Deputation Salaries	3,723	6	1			
Cost of maintenance, &c., of an Officer by the Seamen's Hospital Society	6	0	0			
Stores for India	1,510	11	7			
				5,239	17	8
OPIUM: Leave and Deputation Salaries	4,760	8	9			
Stores for India	11	15	5			
				4,772	4	2
LAND REVENUE: Leave and Deputation Salaries	-	-	-	4,424	15	4
STAMPS: Stores for India	-	-	-	29,619	1	2
FOREST: Leave and Deputation Salaries	12,905	7	3			
Allowances or Travelling Expenses, &c., on Deputation, &c.	257	11	11			
Allowances for Probationers, &c.*	22,564	1	6			
Passages to India	184	16	0			
Stores for India	4,413	15	8			
				40,325	12	4
RAILWAY REVENUE ACCOUNT:						
Leave and Deputation Salaries	91,850	1	8			
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	1,130	12	0			
General pensions	977	11	8			
				93,958	5	4
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:						
Leave and Deputation Salaries	5,079	15	6			
Stores for India	9	2	3			
				5,088	17	9
MISCELLANEOUS IRRIGATION EXPENDITURE: Leave and Deputation Salaries	-	-	-	1,516	7	11
POSTS AND TELEGRAPHS:						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:	£	s.	d.			
Leave and Deputation Salaries	25,526	3	8			
Allowances or Travelling Expenses, &c., on termination of service or Deputation	432	10	5			
Passages to India of Probationers, &c.	335	0	0			
Allowances, &c., to Probationers	1,016	3	2			
Stores for India, Stamps	114,463	16	4			
" " other than Stamps	121,195	18	2			
				262,969	11	9
INDO-EUROPEAN TELEGRAPH DEPARTMENT:						
Leave and Deputation Salaries (Gulf Section)	2,988	6	11			
" " " " (Persian Section)	3,769	13	0			
Allowances or Travelling Expenses, &c., of Officers returning home on sick leave (Persian Section)	70	0	1			
Passages to India (Gulf Section)	45	12	0			
" " (Persian Section)	89	0	0			
Stores for India	11,503	6	4			
				18,465	18	4
						281,435	10	1
INTEREST ON ORDINARY DEBT: Stores for India	-	-	-	-	-	-	1,459	8	9
INTEREST ON OTHER OBLIGATIONS:						
Interest on Indian Civil Service Provident Fund (Sterling Branch)	-	-	-	-	-	-	2,886	7	11
GENERAL ADMINISTRATION:						
England.						
Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students)	125,428	12	9			
Store Department: Wages of artificers and labourers, travelling expenses, rates, repairs, supplies, &c.	35,475	3	5			
Professional inspection of Stores	28,699	13	7			
Colonial Departmental charges for issue of Leave Pay and Pensions	1,245	8	7			
Expenditure in connection with the Department for Indian Students:						
Allowances to Advisers at Universities, &c.	4,545	6	3			
Postage to India	633	19	4			
Telegrams to India	1,334	15	4			
National Health Insurance and National Unemployment Insurance	362	17	6			
Office contingencies: Rates, fuel, lighting, postage and telegrams other than to India, and petty charges	6,092	18	2			
Law charges	43	17	11			
				203,862	12	10
Deduct—						
Departmental Expenses charged on Central Government Stores for Posts and Telegraphs and State Railways	*-34,925*	*14*	*7*			
Departmental Expenses charged on Stores supplied to Provincial Governments	*-11,498*	*7*	*1*			
Allowance by the Inland Revenue on account of Assessment of Income Tax at the High Commissioner's Office	*-1,800*	*0*	*0*			
Provincial Governments' share of the cost of the High Commissioner's Establishment for issue of Leave Pay and Pensions, and for work connected with Indian Students	*-20,459*	*0*	*0*			
				-68,683	*1*	*8*			
Carried forward	-	-	-	135,179	11	2	486,273	11	11

* Including 1,135*l.* 10s., salary of the Director of Forest Studies.

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1923

	£	s.	d.
Brought forward - -	207,044	2	8
Carried forward - -	207,044	2	8

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1924—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				-	-	-
GENERAL ADMINISTRATION—*continued.*						
Brought forward				135,179	11	2
India.						
A. Heads of Provinces: Leave and Deputation Salaries				4,428	6	5
B. Legislative Bodies: Leave and Deputation Salaries				3,746	6	5
C. Secretariat and Headquarters Establishment:	£	s.	d.			
Leave and Deputation Salaries	39,758	12	2			
Passage Allowance on retirement and Bonus in accordance with Legal Study Rules	130	0	0			
				39,888	12	2
D. Commissioners: Leave and Deputation Salaries				3,061	19	4
E. District Administration:						
Leave and Deputation Salaries				17,269	2	5
Passages to India				97	9	5
Stores for India				82	7	2
						203,753 14 6
AUDIT:						
ENGLAND: Portion relative to High Commissioner's work				3,441	16	5
INDIA: Leave and Deputation Salaries				20,199	2	1
Travelling Expenses of an Officer on Deputation				27	4	6
						23,668 3 0
ADMINISTRATION OF JUSTICE:						
Leave and Deputation Salaries				-	-	-
						5,770 18 10
JAILS:						
Leave and Deputation Salaries				-	-	-
						3,917 8 6
POLICE:						
Leave and Deputation Salaries				-	-	-
						16,450 10 3
PORTS AND PILOTAGE:						
Leave and Deputation Salaries				8,795	3	0*
Stores for India				1,153	16	4
						9,948 19 4
ECCLESIASTICAL:						
Leave and Deputation Salaries				25,047	0	1
Passages to India				60	0	0
						25,107 0 1
POLITICAL:						
Leave and Deputation Salaries				46,165	6	11
Allowances, &c., on Study Leave				176	8	0
Stores for India				1,718	7	10
						48,060 2 9
SCIENTIFIC DEPARTMENTS:						
Leave and Deputation Salaries				22,493	18	11
Allowances or Travelling Expenses, &c., on Study Leave or Deputation				569	11	1
Imperial Institute: Indian Section				700	0	0
Passages to India				207	15	5
Sale of Maps				*—93*	*14*	*9*
Stores for India				21,138	14	1
						45,016 4 9
EDUCATION:	£	s.	d.			
A. University: Leave and Deputation Salaries	4,188	1	11			
Cost of a passage to India	64	14	5			
B. Secondary:				4,252	16	4
Leave and Deputation Salaries	270	0	4			
Allowances of Officer on Study Leave	138	12	0			
				408	12	4
C. Primary: Leave and Deputation Salaries				682	12	11
E. General:						
Leave and Deputation Salaries	2,127	10	5			
Government Scholarship	322	10	0			
				2,450	0	5
						7,794 2 0
MEDICAL:						
Leave and Deputation Salaries				24,351	9	3
Allowances or Travelling Expenses, &c., on Study Leave or Deputation				491	16	10
Stores for India				4,765	5	9
						29,608 11 10
PUBLIC HEALTH:						
Leave and Deputation Salaries				4,529	13	9
Allowances, &c., on Study Leave				141	12	0
						4,671 5 9
AGRICULTURE:						
Leave and Deputation Salaries				5,385	19	6
Passages to India				139	12	0
Stores for India				412	15	9
						5,938 7 3
Veterinary:						
Allowances and Fees for 5 Veterinary Scholars				-	-	-
						1,404 15 6
Carried forward				-	-	-
						917,383 16 3

* Including 7,915*l.* 5*s.* 9*d.* for Bengal Pilots.

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1923

	£	s.	d.	£	s.	d.
Brought forward - -	-	-	-	207,044	2	8
RECEIPTS.						
REVENUE.						
INTEREST:						
Interest on commutation of Pensions for Provincial Governments -				1,124	1	4
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Subscriptions in respect of	£	s.	d.			
India Office Provident Fund - -	21	3	7			
Bengal Civil Fund - - - -	78	1	3			
Bombay Civil Fund—Provident Branch -	194	4	3			
Indian Civil Service Family Pensions -	22,876	0	10			
Contributions towards Family Pensions of non-European members of the Indian Civil Service - - - -	308	17	7			
Wage deductions on account of Contributions to Pensions - - - - -	112	6	7			
				23,590	14	1
STATIONERY AND PRINTING:						
Sale of Government Publications - - - - -				651	9	1
MISCELLANEOUS:						
Contributions in respect of Marine Insurance, Commission on Freight, &c., levied on Stores:—	£	s.	d.			
Supplied for Posts and Telegraphs, State Railways, &c. - - - -	18,485	3	6			
„ to Provincial Governments -	5,872	7	1			
	24,357	10	7			
Fines and Penalties incurred by Contractors in providing Stores (less Refunds) - -	4,716	7	2			
Sale of Unserviceable Stores (adjustment) -	*—1*	*5*	*0*			
Sale of Books published in England - -	2,352	15	4			
				31,425	8	1
Carried forward - - - -				56,791	12	7	207,044	2	8

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1924—*continued.*

DISBURSEMENTS—*continued.* EXPENDITURE—*continued.*	£ s. d.	£ s. d.
INDUSTRIES: Brought forward	- - -	917,383 16 3
Leave and Deputation Salaries	1,937 5 11	
Allowances or Travelling Expenses, &c., on Deputation	133 11 4	
Government Scholarships	589 13 5	
Grant to International Electro-Technical Commission in England	100 0 0	
Stores for India	18 0	
MISCELLANEOUS DEPARTMENTS:		2,761 8 8
Leave and Deputation Salaries	5,149 4 2	
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	309 6 4	
Indian Trade Commissioner for East Africa	99 8 3	
Do. do. London	4,117 1 0	
Passages to India	119 2 7	
Expenditure in connection with the British Empire Exhibition, 1924	127,973 15 9	
Stores for India	3,299 10 5	
CURRENCY: Leave and Deputation Salaries	3,779 8 11	141,067 8 6
Subsistence Allowances, &c., of Officers on Deputation	328 15 10	
Passages to India	114 6 0	
Stores for India	363,698 4 2	
MINT: Leave and Deputation Salaries	2,517 9 7	367,920 14 11
Stores for India	742 7 2	
CIVIL WORKS: Leave and Deputation Salaries	7,313 18 9	3,259 16 9
Stores for India	1,851 2 11	
TERRITORIAL AND POLITICAL PENSIONS: Miscellaneous Grants	- - -	9,165 1 8
SUPERANNUATION ALLOWANCES AND PENSIONS:		122 7 7
Pensions for Distinguished and Meritorious Services	440 0 0	
Pensions, &c., on retirement of Officers of the following classes:—		
Home Service:	£ s. d.	
Superannuation	380 6 0	
Compassionate and Injury	31 13 2	
Additional Gratuities on the lines of the Superannuation Act, 1909	713 16 7	
	1,125 15 9	
Judges of the High Courts in India	26,364 0 0	
Bishops of Calcutta and Madras	1,800 0 0	
Indian Civil Service	463,748 8 5	
Commutations of Annuities	4,510 18 2	
Concession Grants in respect of past Contributions to Annuities	23,943 13 10	
	492,203 0 5	
Other Civil Services in India	602,986 13 11	
Commutations	16,039 13 1	
	619,026 7 0	
Bengal Pilot Service	3,843 19 2	
Pensions of widows and families of officers of the Bengal Pilot Service, towards which the Officers subscribed	4,516 10 7	
Compassionate and Miscellaneous Pensions	11,591 11 2	
Pensions payable in respect of the Indian Civil Funds:—	£ s. d.	
Bengal Civil Fund	150,544 11 0	
Madras Civil Fund	54,957 7 8	
Bombay Civil Fund (Provident Branch)	43,082 3 7	
	248,584 2 3	
Indian Civil Service Family Pensions	58,204 9 5	
Gratuities	125 0 0	
Passage Gratuities	205 0 3	
STATIONERY AND PRINTING:		1,468,029 16 0
Stationery, Printing and Bookbinding for the High Commissioner's Office	4,763 8 11	
Leave and Deputation Salaries	1,855 10 11	
Expenses connected with the recruitment and passage to India of an expert for the Government Security Press	42 6 1	
Stores for India	145,430 5 4	
MISCELLANEOUS:	£ s. d.	152,091 11 3
Grant to the Funds of the Burma Society	375 0 0	
Expenditure connected with the supply of copies of the "Taswiri Akhbar"	3,903 13 5	
Books and Periodicals	215 5 1	
Relief and Repatriation	912 14 9	
Cost of books published in England	120 12 7	
Officer supervising selected Indian Civil Service Candidates	218 2 5	
Sundry items	32 15 2	
	5,778 3 5	
Miscellaneous charges connected with the supply of Stores to India:—		
Stores lost or damaged in transit to India owing to ordinary marine risks	892 3 10	
Contributions to general average on Ships imperilled by enemy action in excess of recoveries	5,301 19 10	
Other contributions to general average	10 5 3	
	6,204 9 4	
Commission on Freight, Lighterage, Dock Dues, Packing, &c.	7,049 16 2	
Leave and Deputation Salaries	1,993 11 11	
		21,026 0 10
Carried forward	- - -	3,082,828 2 5

No. 4.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH from 1st April 1923

	£	s.	d.	£	s.	d.
RECEIPTS—*continued.*						
REVENUE—*continued.*						
Brought forward - -	56,791	12	7	207,044	2	8
MILITARY SERVICES:						
ARMY—EFFECTIVE:						
Sale of Unserviceable Stores - - - -	4,220	14	9			
ARMY:—NON-EFFECTIVE:						
Subscriptions towards Indian Military Service Family Pensions - - - - - -	5,214	17	4			
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - -	-	-	-	66,227	4	8
Carried forward -	-	-	-	273,271	7	4

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1924—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
Brought forward									3,082,828 2 5
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Stores for India:									
Clothing	176,595	3	4						
Ordnance—Arsenals and Depots	231,155	0	2						
North-West Frontier	*—3,239*	*11*	*0*						
Medical	85,629	16	1						
Military Farms (Dairy)	730	16	4						
Ditto (Grass)	299	10	0						
Supply and Transport	*—3*	*3*	*6*						
Remount	3,595	2	10						
Mechanical Transport	420,216	18	8						
Aviation	368,820	5	2						
Ordnance Factories	161,677	12	11						
Manufacture of 3·7 Howitzer Equipment	502	1	3						
Publications and Miscellaneous	3,685	9	3						
				1,449,665	1	6			
Miscellaneous:									
Final Pay, Travelling Expenses, &c., of Civilians employed in Army Departments, including Ordnance Factories in India	1,128	3	3						
Leave and Deputation Salaries ditto ditto	50,504	16	0						
Purchase of Horses	4,882	7	2						
Passages to India	735	16	0						
				57,251	2	5			
ARMY—NON-EFFECTIVE:									
Pensions of Civilians in respect of service in Army Departments, &c.	25,118	11	8						
Commutations in respect of above	2,295	14	2						
				27,414	5	10			
MARINE—EFFECTIVE:									1,534,330 9 9
Stores for India				68,717	7	5			68,717 7 5
MILITARY WORKS:									
Leave and Deputation Salaries	1,965	16	1						
Miscellaneous: Final payments to Temporary Engineers, Military Works Services	229	16	6						
Stores for India	54,495	17	2						
				56,691	9	9			56,691 9 9
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE									4,742,567 9 4
EXPENDITURE NOT CHARGED TO REVENUE.									
CAPITAL OUTLAY ON RAILWAYS AND OTHER WORKS:									
STATE RAILWAYS:	£	s.	d.						
Eastern Bengal Railways: Stores for India	298,241	2	1						
North-Western Railway: Stores for India	1,082,473	18	8						
Oudh and Rohilkund Railway: Stores for India	372,191	12	3						
ADEN RAILWAYS: Stores for India	2,260	19	1						
KHYBER RAILWAY: Stores for India	11,492	12	9						
JODHPUR HYDERABAD RAILWAY: Stores for India	6,684	13	10						
Delhi (New Capital) Railway Works Scheme: Stores for India	3	1	10						
Other payments in connection with State Railways:									
Leave Salaries (£ 1,313 18 4)									
Passages to India (£ 1,257 1 8)									
Miscellaneous (£ 7 11 2)									
	2,578	11	2						
				1,775,926	11	8			
IRRIGATION WORKS: Stores for India	222	2	4	222	2	4			
NEW CAPITAL AT DELHI:									
Leave and Deputation Salaries	5,461	2	7						
Incidental Expenses of Candidates recruited in this country	3	7	4						
Passages to India	534	2	0						
Stores for India	31,264	4	9						
Payment to the Department of Scientific and Industrial Research	200	0	0						
				37,462	16	8			
									1,813,611 10 8
Carried forward									6,556,179 0 0

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1923

Receipts—*continued.*	£	s.	d.	£	s.	d.
Brought forward - - -				273,271	7	4
NON-REVENUE.						
DEBT.						
UNFUNDED DEBT:						
Subscriptions towards the Indian Civil Service Provident Fund (Sterling Branch) with accumulated interest - -	18,855	11	1			
Subscriptions towards Indian Military Widows' and Orphans' Fund - - - - - - - - -	121	1	4			
				18,976	12	5
DEPOSITS AND ADVANCES (for details of Balances *see* Appendix D.						
REPAYMENT OF ADVANCES:						
Repayments in respect of Stores, &c., for Iraq Administration - - - - -	5,466	3	6			
Commutation of Pensions on behalf of Provincial Governments - - - -	1,234	4	10			
Rebates on Passages - - - -	2,601	4	1			
Miscellaneous - - - - -	1,192	12	0			
				10,494	4	5
BILLS PAYABLE:						
Liabilities accrued during the financial year in respect of stores supplied and charged (*see* page 55) to service heads (for payments against these liabilities *see* page 57, and for details *see* Appendix II.) - - - - - - -				1,572,878	6	1
MISCELLANEOUS DEPOSITS:						
Enemy ships employed under the control of the High Commissioner - - - -	243,585	13	11			
Indian Students under Guardianship - -	361	9	8			
Remittances by Administrators-General and Official Trustees in India - - -	95,843	13	11			
British Empire Exhibition: Deposits by Provincial Governments, &c. - - -	6,354	18	6			
Miscellaneous - - - - -	4,442	3	5			
				350,587	19	5
				1,933,960	9	11
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.						
Recoveries on account of Motor Car Advances - - -				10,310	6	2
Indian Civil Service Provident Funds - - - -				166	9	9
Subscriptions to the General Provident Fund - - -				14,293	2	4
Subscriptions to the Bengal and Madras Service Family Pension Fund - - - - - - - -				616	6	0
Miscellaneous receipts - - - - - -				62,258	14	9
Passage Advances to Government Officers - - -				218	12	2
Exchange Adjustments on Remittance Transactions - -				2	2	4
Sale of Opium shipped to England - - - -				3,335	3	0
				91,200	16	6
REMITTANCE ACCOUNT BETWEEN SECRETARY OF STATE AND HIGH COMMISSIONER.						
Net advance by the Secretary of State for India in Council - - - -				8,398,268	4	9
Total - - - - -				10,715,677	10	11

Office of High Commissioner for India, London, S.W. 1,
August 1924.

India Audit Office,
22nd December 1924.

I certify that the above account has been examined under my directions

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA, to 31st March 1924—*continued*.

	£ s. d.	£ s. d.
DISBURSEMENTS—*continued*.		
Brought forward		6,556,179 0 0
DEBT.		
UNFUNDED DEBT:		
Payments on account of the Indian Civil Service Provident Fund (Sterling Branch)	—	7,222 7 9
DEPOSITS AND ADVANCES (for details of balances *see* Appendix I).		
ADVANCES REPAYABLE:	£ s. d.	
Stores, &c., for Iraq Administration	243 15 7	
Rebates on Passages	3,043 16 8	
Commutations of Pensions on behalf of Provincial Governments	20,963 11 4	
Miscellaneous	1,115 7 4	
	25,366 10 11	
BILLS PAYABLE:		
Payments for Stores for Military Services	1,659,859 8 11*	
MISCELLANEOUS DEPOSITS:		
Enemy ships employed under the control of the High Commissioner	185,309 15 3	
Administrators-General and Official Trustees in India	90,963 17 9	
Burma War Fund: Miscellaneous	38 8 6	
Miscellaneous	3,720 11 2	
	280,032 12 8	
		1,965,258 12 6
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.		
Expenditure to be brought to charge in India in connection with Stores shipped to India under War Indents:	£ s. d.	
Clothing	*—54 13 6*	
Medical	*—55 2 2*	
	—109 15 8	
Indian Civil Service Provident Funds	3,061 7 3	
Remittances by Administrators-General and Official Trustees in India	4,103 13 4	
Expenditure in connection with the extension of Ordnance Factories in India	39 2 0	
Advances to Officers for the purchase of Motor Cars	10,487 3 3	
Passage Advances to Government Officers	11,569 1 7	
Payments on account of the General Provident Fund	10,897 17 8	
Payments on account of the Bengal and Madras Service Family Pension Fund	704 15 2	
Miscellaneous Payments to be brought to charge or recovered in India	26,131 6 5	
Miscellaneous Pay and Pensions chargeable to other than Indian Revenues	11,181 17 9	
Stores chargeable to Provincial and Local Funds, and to Native States	63,748 5 2	
Purchase of Molasses	7,644 19 8	
Purchase of Java Quinine	38,403 3 6	
Grants-in-aid to Indian Students	462 10 0	
		188,325 7 1
TOTAL Disbursements on account of the Central Government		8,716,985 7 4
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS.		
(For details see pages 60 to 74.)	£ s. d.	
Madras	234,834 14 4	
Bombay	363,935 2 4	
Bengal	244,055 7 0	
United Provinces of Agra and Oudh	199,987 12 0	
Punjab	295,164 10 1	
Burma	259,266 5 9	
Bihar and Orissa	85,340 6 6	
Central Provinces and Berar	74,698 0 0	
Assam	49,041 0 4	
		1,806,322 18 4
TOTAL Disbursements		10,523,308 5 8
Balance on 31st March 1924 at the Imperial Bank of India and in the hands of Sub-Accountants		192,369 5 3
		10,715,677 10 11

G. H. STOKER, *Chief Accounting Officer*.

and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

W. A. STURDY, *Auditor*.

* Details, *see* Appendix II.

APPENDIX I.

STATEMENT SHOWING THE BALANCES ON ACCOUNTS INCLUDED UNDER DEPOSITS AND ADVANCES (*See* PAGES 56 AND 57).

Debit Balances.

—	Balance, 31st March 1923.	Transactions during 1923-24.		Balance, 31st March 1924.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stores, &c., for Iraq Administration	11,596 5 11	243 15 7	5,466 3 6	6,373 18 0
Loan to London School of Medicine for Women in connection with Indian Women Students	1,000 0 0	—	—	1,000 0 0
Burma War Fund—Investment Account	*280 0 0	—	—	280 0 0
Rebates on Passages	2,008 11 1	3,043 16 8	2,601 4 1	2,451 3 8
Commutations of Pensions on behalf of Provincial Governments	9,842 16 6	20,963 11 4	1,234 4 10	29,572 3 0
Miscellaneous	473 14 7	1,115 7 4	1,192 12 0	396 9 11
TOTAL £	25,201 8 1	25,366 10 11	10,494 4 5	40,073 14 7

Credit Balances.

Enemy Ships employed under the control of the High Commissioner	332,487 5 5	185,309 15 3	243,585 13 11	390,763 4 1
Bills payable—Liabilities in respect of Stores supplied up to the end of the financial year, and charged to Service heads, but not yet paid for. (For details *see* Appendix II.)	743,688 4 6	1,659,859 8 11	1,572,878 6 1	656,707 1 8
Burma War Fund	*329 10 0	38 8 6	—	291 1 6
Administrators-General and Official Trustees in India	—	90,963 17 9	95,843 13 11	4,879 16 2
Indian Students under Guardianship	—	—	361 9 8	361 9 8
British Empire Exhibition—Deposits by Provincial Governments, &c.	—	—	6,354 18 6	6,354 18 6
Miscellaneous	68 15 1	3,720 11 2	4,442 3 5	790 7 4
TOTAL £	1,076,573 15 0	1,939,892 1 7	1,923,466 5 6	1,060,147 18 11

* *Note* —The difference between these two balances appeared as a credit to "Burma War Fund" in last year's Statement.

APPENDIX II.

BILLS PAYABLE.

Details of Liabilities in respect of Stores supplied up to end of Financial Year and charged to Military Service heads but not yet paid for.

Service.	Value of Stores supplied up to and including 31st March 1923, but not paid for.	Value of Stores supplied during 1923–24 (Receipts).	Value of Stores paid for during 1923–24 (Payments).	Total Value of Stores supplied up to and including 31st March 1924, but not paid for.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Army, Effective—				
Clothing	26,962 16 8	176,595 3 4	191,683 11 7	11,874 8 5
Ordnance Arsenals and Depôts	318,952 2 10	231,155 0 2	376,686 14 8	173,420 8 4
North-West Frontier	43 16 6	*—3,239 11 0*	*— 3,175 15 7*	*—19 18 11*
Medical	7,222 15 2	85,629 16 1	91,006 17 3	1,845 14 0
Military Farms	100 9 10	1,030 6 4	1,128 11 9	2 4 5
Supply and Transport	29,136 11 9	*— 3 3 6*	133 8 3	29,000 0 0
Remount	90 19 3	3,595 2 10	3,589 0 1	97 2 0
Mechanical Transport	55,857 2 3	420,216 18 8	340,841 0 7	135,233 0 4
Aviation	200,392 5 1	368,820 5 2	325,211 4 8	244,001 5 7
Ordnance Factories	39,029 0 7	161,677 12 11	175,499 5 11	25,207 7 7
Manufacture of 3·7 Howitzer Equipment	6,215 7 5	502 1 3	6,538 16 5	178 12 3
Publications and Miscellaneous	1,938 7 7	3,685 9 3	3,118 10 5	2,505 6 5
Marine, Effective	14,795 11 3	68,717 7 5	82,852 17 7	660 1 1
Military Works	42,950 18 4	54,495 17 2	64,745 5 4	32,701 10 2
Total	743,688 4 6	1,572,878 6 1	1,659,859 8 11	656,707 1 8

No. 4a.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Madras, from 1st April 1923 to 31st March 1924.

	£ s. d.	£ s. d.	£ s. d.
LAND REVENUE:			
Leave and Deputation Salaries	2,204 11 1		
Miscellaneous—Travelling Expenses, &c.	1 6 11		
Stores	23 4 2		
		2,229 2 2	
EXCISE:			
Leave and Deputation Salaries	1,000 2 11		
Stores	332 11 5		
		1,332 14 4	
STAMPS:			
Stores		12,178 15 9	
FOREST:			
Leave and Deputation Salaries	5,321 1 3		
Miscellaneous—Travelling Expenses, &c.	35 0 1		
Passages to India	332 0 0		
Stores	276 14 5		
		5,964 15 9	
GENERAL ADMINISTRATION:			
B. Legislative Bodies:			
Leave and Deputation Salaries	670 1 0		
C. Secretariat and Headquarters' Establishments:			
Leave and Deputation Salaries	6,014 5 7		
E. District Administration:	£ s. d.		
Leave and Deputation Salaries	18,201 1 1		
Miscellaneous—Bonus for Legal Study	50 0 0		
	18,251 1 1		
Stores	31 8 0		
Local Government's share of the cost of the High Commissioner's Establishment	1,913 0 0		
		26,879 15 8	
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries		13,322 18 6	
JAILS AND CONVICT SETTLEMENTS:			
Leave and Deputation Salaries	1,582 8 10		
Miscellaneous: Lodging Allowance, &c., of an Officer on Study Leave	24 0 0		
Stores	2,429 12 8		
		4,036 1 6	
POLICE:			
Leave and Deputation Salaries	11,761 9 0		
Passages to India	114 0 0		
Stores	3,402 15 0		
		15,278 4 0	
SCIENTIFIC DEPARTMENTS:			
Stores		26 6 8	
EDUCATION:			
A. University:	£ s. d.		
Leave and Deputation Salaries	2,157 4 1		
Miscellaneous—Lodging Allowances, &c., of Officers on Study Leave	85 4 0		
	2,242 8 1		
B. Secondary: Leave and Deputation Salaries	412 5 8		
C. Primary: Leave and Deputation Salaries	811 12 10		
D. Special: Leave and Deputation Salaries	183 18 3		
E. General:	£ s. d.		
Leave and Deputation Salaries	3,354 0 5		
Government Scholarships	1,822 9 10		
	5,176 10 3		
Stores	3,296 10 9		
		12,123 5 10	
MEDICAL:			
Leave and Deputation Salaries	10,444 15 9		
Miscellaneous—Travelling Expenses, &c.	625 0 6†		
Passages to India	124 0 0		
Stores	11,931 8 7		
Government Scholarships	322 10 0		
		23,447 14 10	
Carried forward		116,819 15 0	

No. 4a.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF MADRAS, from 1st April 1923 to 31st March 1924—*cont.*

	£ s. d.	£ s. d.
Brought forward		116,819 15 0
PUBLIC HEALTH:		
Leave and Deputation Salaries	1,899 16 1	
Miscellaneous—Travelling Expenses, &c.	389 3 1†	
Passages to India	60 0 0	
Stores	1,358 19 8	
		3,707 18 10
AGRICULTURE:		
Leave and Deputation Salaries	4,127 2 2	
Miscellaneous—Travelling Expenses of an Officer on Deputation	42 0 9	
Passages to India	55 0 0	
Stores	883 8 11	
Do. Veterinary	368 9 6	
		5,476 1 4
INDUSTRIES:		
Leave and Deputation Salaries	499 16 6	
Miscellaneous—Travelling Expenses, &c.	81 2 9†	
Government Scholarships	1,595 4 9	
Passages to India	41 12 0	
Stores	5,067 11 6	
Do (*Reserved*)	296 3 3	
Do. Fisheries	2,546 0 5	
		10,127 11 2
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	1,037 18 6	
Expenses incurred in connection with the British Empire Exhibition, 1924	6,407 1 8	
Stores	81 17 9	
		7,526 17 11
CIVIL WORKS:		
Leave and Deputation Salaries	11,967 8 7	
Miscellaneous—Lodging Allowance of an Officer on Study Leave	109 16 0	
Stores	18,367 3 1	
		30,444 7 8
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	13,552 11 2	
Commuted value of Pensions	3,862 15 0	
Covenanted Civil Service Pensions—		
Annuities	7,992 0 8	
Commuted value of Annuities (adjustment)	*—74 18 2*	
Compassionate Allowances	93 15 0	
Passage Gratuities	426 16 6	
		25,853 0 2
STATIONERY AND PRINTING:		
Expenses connected with an Officer recruited in England:—		
Miscellaneous—Travelling Expenses, &c. (£ 24 0 6)		
Passage to India (£ 41 12 0)		
	65 12 6	
Stores—Government Press	7,508 12 10	
Do. Stationery	24,027 18 10	
		31,602 4 2
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S.	2,855 10 10	
Expenditure connected with the repatriation of a Government Scholar	385 17 7	
Books and Periodicals	35 9 8	
		3,276 18 1
TOTAL		£234,834 14 4

† Includes Lodging Allowances of Officers on Study Leave.

Office of High Commissioner for India, London, S.W. 1,
August 1924.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE, 22nd December 1924.

W. A. STURDY, *Auditor.*

No. 4b.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Bombay, from 1st April 1923 to 31st March 1924.

	£ s. d.	£ s. d.	£ s. d.
LAND REVENUE:			
Leave and Deputation Salaries	807 19 2		
Expenditure connected with the recruitment and passage to India of an Assistant Manager for the Photo-Zincographic Press	230 9 9		
Stores	3,536 4 5		
		4,574 13 4	
EXCISE:			
Leave and Deputation Salaries	531 19 11		
Miscellaneous—Cost of maintenance and treatment of an officer by the Seamen's Hospital Society	5 6 8		
Stores	6 11 9		
		543 18 4	
STAMPS: Stores	- -	11,541 14 8	
FOREST:			
Leave and Deputation Salaries	4,290 18 7		
Passages to India	268 8 0		
Stores	56 10 3		
		4,615 16 10	
REGISTRATION: Stores	- -	887 13 2	
IRRIGATION, NAVIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT — WORKING EXPENSES: Leave and Deputation Salaries	- -	2,811 15 11	
MISCELLANEOUS IRRIGATION EXPENDITURE:			
Leave and Deputation Salaries	2,332 16 0		
Stores	119 10 0		
		2,452 6 0	
GENERAL ADMINISTRATION:			
C. Secretariat and Headquarters' Establishments:			
Leave and Deputation Salaries	3,853 19 2		
D. Commissioners:			
Leave and Deputation Salaries	4,239 10 0		
E. District Administration:	£ s. d.		
Leave and Deputation Salaries	26,215 15 8		
Miscellaneous—Travelling Expenses, &c., of an Officer on Deputation to Europe to study co-operation	250 0 0		
	26,465 15 8		
Stores	15 4 5		
Local Government's share of the cost of the High Commissioner's Establishment	3,282 0 0		
		37,856 9 3	
ADMINISTRATION OF JUSTICE: Leave and Deputation Salaries	- -	10,488 15 5	
JAILS AND CONVICT SETTLEMENTS:			
Leave and Deputation Salaries	1,867 4 8		
Stores	1,165 0 4		
		3,032 5 0	
POLICE:			
Leave and Deputation Salaries	15,346 0 9		
Passages to India	285 0 0		
Stores	397 8 10		
		16,028 9 7	
EDUCATION:			
A. University:	£ s. d.		
Leave and Deputation Salaries	8,552 13 10		
Miscellaneous—Travelling Expenses, &c.	301 6 7†		
	8,854 0 5		
B. Secondary:			
Leave and Deputation Salaries	88 0 10		
C. Primary:			
Leave and Deputation Salaries	290 3 1		
E. General:			
Leave and Deputation Salaries	1,889 10 6		
Miscellaneous—Travelling Expenses, &c.	287 12 2†		
Government Scholarships	3,254 14 1		
	5,431 16 9		
		14,664 1 1	
MEDICAL:			
Leave and Deputation Salaries	7,407 19 3		
Passage to India	52 10 0		
Stores	3,967 7 0		
		11,427 16 3	
PUBLIC HEALTH:			
Leave and Deputation Salaries	6,802 7 9		
Stores	817 4 7		
		7,619 12 4	
Carried forward	- -	128,545 7 2	

† Including lodging allowances of Officers on Study Leave.

No. 4b.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BOMBAY, from 1st April 1923 to 31st March 1924—*cont.*

	£	s.	d.	£	s.	d.
Brought forward				128,545	7	2
AGRICULTURE:						
Leave and Deputation Salaries	2,345	4	1			
Miscellaneous—Travelling Expenses, &c.	112	1	5*			
Stores	0	16	1			
				2,458	1	7
INDUSTRIES:						
Leave and Deputation Salaries	962	4	9			
Expenses incurred in connection with the British Empire Exhibition, 1924	468	17	3			
Stores	320	10	0			
				1,751	12	0
MISCELLANEOUS DEPARTMENTS:						
Leave and Deputation Salaries				111	0	1
CIVIL WORKS:						
Leave and Deputation Salaries	10,724	6	7			
Miscellaneous—Travelling Expenses, &c., of an Officer on deputation	96	0	10			
Passages to India	176	10	0			
Stores	13,759	15	3			
Do. (*Reserved*)	204	16	6			
				24,961	9	2
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Superannuation and Retired Allowances	14,853	7	0			
Commuted value of Pensions	672	19	9			
Covenanted Civil Service Pensions:						
Annuities	13,236	6	7			
Compassionate Allowances	415	13	11			
Passage Gratuities	200	14	6			
				29,379	1	9
STATIONERY AND PRINTING:						
Leave and Deputation Salaries	795	16	1			
Miscellaneous—Travelling Expenses, &c., of an Officer visiting works, &c., during leave	24	16	0			
Stores	27,845	7	4			
				28,665	19	5
MISCELLANEOUS:						
Allowances, &c., of Selected Candidates for the I.C.S.	1,423	4	0			
Expenditure connected with the Bombay Stock Exchange Committee	222	15	0			
Books and Periodicals	64	19	4			
				1,710	18	4
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE				217,583	9	6

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:						
Leave and Deputation Salaries	695	17	3			
Stores	815	10	0			
				1,511	7	3
CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH:						
Stores				1,918	1	4
BOMBAY DEVELOPMENT SCHEME:						
Stores	137,759	17	6			
Leave and Deputation Salaries	4,351	17	3			
Miscellaneous—Travelling Expenses, &c., and Retaining Fees	542	9	6			
Final payment to a Mechanical Engineer on termination of service	24	14	9			
Passages to India	243	5	3			
				142,922	4	3
TOTAL				£363,935	2	4

* Including expenses or subsistence allowances of Officers on Deputation or study leave.

Office of High Commissioner for India, London, S.W. 1,
August 1924.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE, 22nd December 1924.

W. A. STURDY, *Auditor.*

No. 4c.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Bengal, from 1st April 1923 to 31st March 1924.

	£	s.	d.	£	s.	d.
LAND REVENUE:						
Leave and Deputation Salaries	3,312	2	6			
Miscellaneous—Bonus in accordance with Legal Study Rules	25	0	0			
				3,337	2	6
EXCISE:						
Stores	-	-		63	18	3
FOREST:						
Leave and Deputation Salaries	2,233	0	3			
Passages to India	121	4	0			
Stores	3,633	7	8			
				5,987	11	11
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES:						
Leave and Deputation Salaries	232	13	8			
Passages to India	60	16	0			
				293	9	8
MISCELLANEOUS IRRIGATION EXPENDITURE:						
Leave and Deputation Salaries	2,648	7	6			
Miscellaneous—Travelling Expenses, &c.	18	8	0			
Stores	100	10	2			
				2,767	5	8
GENERAL ADMINISTRATION:						
C. Secretariat and Headquarters' Establishments:	£	s.	d.			
Leave and Deputation Salaries	4,578	18	0			
Miscellaneous—Travelling Expenses, &c.	16	2	11			
				4,595	0	11
D. Commissioners: Leave and Deputation Salaries				1,884	11	7
E. District Administration:						
Leave and Deputation Salaries				23,101	12	5
Local Government's share of the cost of the High Commissioner's Establishment				4,226	0	0
				33,807	4	11
ADMINISTRATION OF JUSTICE:						
Leave and Deputation Salaries	25,094	16	6			
Miscellaneous—Bonus in accordance with Legal Study Rules	100	0	0			
				25,194	16	6
JAILS AND CONVICT SETTLEMENTS:						
Leave and Deputation Salaries	1,384	10	2			
Miscellaneous—Travelling Expenses, &c., of an Officer visiting Borstal Institutions	25	12	4			
Stores	1,950	13	7			
				3,360	16	1
POLICE:						
Leave and Deputation Salaries	19,176	5	10			
Miscellaneous—Cost of maintenance and treatment of an Officer by the Seamen's Hospital Society	13	16	0			
Passages to India	117	16	0			
				19,307	17	10
PORTS AND PILOTAGE:						
Leave and Deputation Salaries	-	-		8,378	11	2
EDUCATION:						
A. University:	£	s.	d.			
Leave and Deputation Salaries	6,582	8	3			
Miscellaneous—Travelling Expenses, &c., of delegates to the Imperial Educational Conference	52	3	9			
				6,634	12	0
B. Secondary:						
Leave and Deputation Salaries	922	8	6			
Miscellaneous—Charges in connection with recruitment of an English Master for Kurseong	4	19	11			
				927	8	5
E. General:						
Leave and Deputation Salaries	4,138	13	10			
Miscellaneous—Lodging Allowance, &c., of an officer on Study Leave in U.S.A.	282	17	6			
Government Scholarships	2,117	10	5			
Passage to India	48	0	0			
				6,587	1	9
Stores	-	-		0	0	10
				14,149	3	0
MEDICAL:						
Leave and Deputation Salaries				7,664	7	7
Miscellaneous—Lodging Allowances of Officers on Study Leave				167	8	0
Stores				5,604	15	11
				13,436	11	6
PUBLIC HEALTH:						
Leave and Deputation Salaries				475	15	11
Stores				546	6	9
				1,022	2	8
Carried forward				131,106	11	8

* Including 8,253*l.* 14*s.* 11*d.*, Bengal Pilots.
† Including Lodging Allowances of Officers on Study Leave.

No. 4c.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BENGAL, from 1st April 1923 to 31st March 1924—*cont.*

	£.	s.	d.	£	s.	d.
Brought forward -	-	-	-	131,106	11	8
AGRICULTURE:						
Leave and Deputation Salaries - - - - -	4,990	19	5			
Stores - - - - - - - -	298	19	2			
				5,289	18	7
INDUSTRIES:						
Leave and Deputation Salaries - - - - -	1,986	17	2			
Government Scholarships - - - - - -	371	15	0			
Stores - - - - - - - -	3,157	14	11			
				5,516	7	1
MISCELLANEOUS DEPARTMENTS:						
Leave and Deputation Salaries - - - - -	477	4	7			
Expenses incurred in connection with the British Empire Exhibition, 1924 - - - - - - - -	202	8	7			
				679	13	2
CIVIL WORKS:						
Leave and Deputation Salaries - - - - -	3,173	17	4			
Passages to India - - - - - - -	60	16	0			
Stores - - - - - - - -	25	5	5			
				3,259	18	9
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Superannuation and Retired Allowances - - - -	16,148	1	7*			
Compassionate Allowances - - - - -	159	19	0			
Commuted value of pensions - - - -	1,982	18	6			
Covenanted Civil Service Pensions—Annuities - - -	9,752	10	4			
Passage gratuities - - - - - - -	594	11	3			
				28,638	0	8
STATIONERY AND PRINTING:						
Leave and Deputation Salaries - - - - -	727	7	0			
Stores - - - - - - - -	4,188	8	8			
				4,915	15	8
MISCELLANEOUS:						
Allowances, &c., of Selected Candidates for the Indian Civil Service - - - - - - - -	2,382	13	0			
Books and Periodicals - - - - - -	34	7	5			
				2,417	0	5
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE -	-	-	-	181,823	6	0

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:						
Stores - - - - - - - - - -				62,232	1	0
TOTAL - - - - -				£244,055	7	0

* Includes 2,228*l.* for Judges and 2,930*l.* 14*s.* 11*d.* for Bengal Pilots.

Office of High Commissioner for India, London, S.W. 1,
August 1924.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE, 22nd December 1924.

W. A. STURDY, *Auditor.*

No. 4d.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from 1st April 1923 to 31st March 1924.

	£ s. d.	£ s. d.
EXCISE:		
Leave and Deputation Salaries	499 15 5	
Miscellaneous—Travelling Expenses, &c., of an Officer on Deputation	41 3 4	
Stores	19 3 2	
		560 1 11
FOREST:		
Leave and Deputation Salaries	6,070 1 2	
Miscellaneous—Travelling Expenses, &c.	450 13 11*	
Passages to India	351 2 0	
		6,871 17 1
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES:		
Leave and Deputation Salaries	4,782 14 3	
Passages to India	60 16 0	
Stores	51 9 4	
		4,894 19 7
MISCELLANEOUS IRRIGATION EXPENDITURE:		
General Pensions	- -	55 7 5
GENERAL ADMINISTRATION:		
A. Heads of Provinces:		
Leave and Deputation Salaries	451 3 3	
C. Secretariat and Headquarters' Establishments:		
Leave and Deputation Salaries	4,538 1 1	
D. Commissioners:		
Leave and Deputation Salaries	7,378 2 10	
E. District Administration:		
Leave and Deputation Salaries	30,397 11 6	
Local Government's share of the cost of the High Commissioner's Establishment	2,411 0 0	
		45,175 18 8
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries	- -	19,789 8 6
JAILS:		
Leave and Deputation Salaries	1,250 10 10	
Miscellaneous—Lodging Allowance of an Officer on Study Leave	63 12 0	
Stores	190 4 3	
		1,504 7 1
POLICE:		
Leave and Deputation Salaries	13,976 19 2	
Passages to India	288 16 0	
Stores	3,423 18 3	
		17,689 13 5
EDUCATION:		
A. University:	£ s. d.	
Leave and Deputation Salaries	5,555 12 9	
Miscellaneous—Travelling Expenses, &c., of a delegate to the Imperial Educational Conference	51 11 8	
	5,607 4 5	
B. Secondary:		
Leave and Deputation Salaries	363 15 2	
Miscellaneous—Travelling Expenses, &c.	6 7 11	
	370 3 1	
C. Primary:		
Leave and Deputation Salaries	574 18 4	
Miscellaneous—Refund of hospital charges incurred by an Officer	21 12 0	
	596 10 4	
E. General:		
Leave and Deputation Salaries	1,991 9 7	
Government Scholarships	351 17 0	
	2,343 6 7	
Stores	- - 147 2 9	
		9,064 7 2
MEDICAL:		
Leave and Deputation Salaries	5,283 18 8	
Miscellaneous—Lodging Allowances of Officers on Study Leave	162 12 0	
Stores	11 0	
		5,447 1 8
PUBLIC HEALTH:		
Leave and Deputation Salaries	176 12 3	
Stores	555 6 4	
		731 18 7
AGRICULTURE:		
Leave and Deputation Salaries	2,959 12 7	
Miscellaneous—Travelling Expenses, &c., of an Officer on Deputation, &c.	250 5 2	
Passages to India	64 0 0	
Stores	2,039 2 5	
		5,313 0 2
Carried forward	- -	117,098 1 3

* Including allowances to a Probationer undergoing training for an additional year.

No. 4d.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from 1st April 1923 to 31st March 1924—*cont.*

	£ s. d.	£ s. d.
Brought forward		117,098 1 3
INDUSTRIES:		
Leave and Deputation Salaries	1,508 8 4	
Miscellaneous—Travelling Expenses, &c.	12 9 0	
Government Scholarships	532 5 6	
Stores	9 1 1	
		2,062 3 11
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	237 18 4	
Miscellaneous—Cost of maintenance, &c., of an Officer by the Senmen's Hospital Society	9 0 0	
Expenses incurred in connection with the British Empire Exhibition, 1924	6,226 5 0	
Stores	58 1 11	
		6,531 5 3
CIVIL WORKS:		
Leave and Deputation Salaries	8,937 14 9	
Stores	646 9 10	
		9,584 4 7
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	17,090 16 2*	
Covenanted Civil Service Pensions—Annuities	12,250 15 1	
Passage Gratuities	1,151 1 8	
		30,492 12 11
STATIONERY AND PRINTING:		
Stores	- -	1,167 2 0
MISCELLANEOUS:		
Leave and Deputation Salaries	1,091 2 7	
Allowances, &c., of Selected Candidates for the Indian Civil Service	2,198 0 0	
Books and Periodicals	16 10 4	
		3,305 12 11
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	170,241 2 10

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries	746 14 5	
Stores	28,999 14 9	
		29,746 9 2
TOTAL	- -	£199,987 12 0

* Includes 1,747*l.* 5*s.* 2*d.* for Judges.

Office of High Commissioner for India, London, S.W. 1,
August 1924.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE, 22nd December 1924.

W. A. STURDY, *Auditor.*

No. 4e.—Account of the Disbursements of the High Commissioner for India, on account of the Government of the Punjab, from 1st April 1923 to 31st March 1924.

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4e.—Account of the Disbursements of the High Commissioner for India, on account of the Government of the Punjab, from 1st April 1923 to 31st March 1924—*cont.*

	£ s. d.	£ s. d.
Brought forward	- - -	79,715 17 11
MEDICAL:		
Leave and Deputation Salaries	2,288 9 7	
Miscellaneous—Lodging Allowances, &c. of Officers on Study Leave	302 8 0	
Stores	222 19 8	
		2,813 17 3
AGRICULTURE:		
Leave and Deputation Salaries	5,291 11 7	
Miscellaneous—Subsistence Allowances, &c., or Lodging Allowances of Officers on Deputation or Study Leave	697 9 2	
Passages to India	40 0 0	
Stores	6,707 19 5	
		12,737 0 2
INDUSTRIES:		
Leave and Deputation Salaries	1,171 13 6	
Expenses connected with the recruitment of a Vice-Principal for the Mayo School of Arts	17 1 7	
Government Scholars—Technical	603 7 6	
Expenses incurred in connection with British Industries Fair, 1923	105 0 0	
Stores	7,636 13 10	
		9,533 16 5
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	172 13 1	
Expenses incurred in connection with the British Empire Exhibition, 1924	2,722 19 6	
		2,895 12 7
CIVIL WORKS:		
Leave and Deputation Salaries	7,580 11 10	
Miscellaneous—Travelling Expenses, &c., of officers on deputation	167 18 0	
Stores	1,350 2 1	
		9,098 11 11
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	13,329 8 2†	
Commuted Value of Pensions	2,348 4 8	
Covenanted Civil Service Pensions—Annuities	13,851 0 10	
Passage Gratuities	58 9 7	
		29,587 3 3
STATIONERY AND PRINTING:		
Stores	- - -	1,527 5 3
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S.	1,103 9 3	
Books and Periodicals	11 15 11	
		1,115 5 2
Total Expenditure chargeable against Revenue	- -	£149,024 9 11

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

FOREST CAPITAL EXPENDITURE:		
Stores	- - -	635 13 1
CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries	981 13 5	
Stores	144,299 12 3	
		145,281 5 8
HYDRO-ELECTRIC SCHEMES:		
Leave and Deputation Salaries	- -	223 1 5
Total	- - -	£295,164 10 1

* Including Lodging Allowances, &c., of Officers on Study Leave.
† Includes 972*l.* 10*s.* 1*d.* for Judges.

Office of High Commissioner for India, London, S.W. 1,
August 1924.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

India Audit Office, 22nd December 1924.

W. A. Sturdy, *Auditor.*

No. 4f.—Account of the Disbursements of the High Commissioner for India, on account of the Government of Burma, from 1st April 1923 to 31st March 1924.

	£	s.	d.	£	s.	d.	£	s.	d.
LAND REVENUE:									
Leave and Deputation Salaries							3,898	16	4
EXCISE:									
Leave and Deputation Salaries							1,116	9	5
STAMPS:									
Stores							1,088	6	3
FOREST:									
Leave and Deputation Salaries				12,687	5	3			
Miscellaneous—Travelling Expenses, &c., on Deputation, &c.				259	17	3			
Passages to India				1,083	0	0			
Stores				313	11	1			
							14,343	13	7
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES:									
Leave and Deputation Salaries				928	14	5			
Stores				24	9	3			
							953	3	8
MISCELLANEOUS IRRIGATION EXPENDITURE:									
Leave and Deputation Salaries				936	17	9			
Stores				25,902	9	11			
							26,839	7	8
GENERAL ADMINISTRATION:									
A. Heads of Provinces:									
Leave and Deputation Salaries				777	7	4			
C. Secretariat and Headquarters' Establishments:									
Leave and Deputation Salaries				3,146	6	10			
D. Commissioners:									
Leave and Deputation Salaries				5,370	10	3			
E. District Administration:	£	s.	d.						
Leave and Deputation Salaries	28,872	9	9						
Miscellaneous — Travelling Expenses on Deputation		3	2						
				28,872	12	11			
Stores				18	2	6			
Local Government's share of the cost of the High Commissioner's Establishment				1,739	0	0			
							39,923	19	10
ADMINISTRATION OF JUSTICE:									
Leave and Deputation Salaries							9,345	2	7
JAILS AND CONVICT SETTLEMENTS:									
Leave and Deputation Salaries				2,192	4	1			
Miscellaneous—Lodging Allowance of an Officer on Study Leave				47	8	0			
Stores				139	9	8			
							2,379	1	9
POLICE:									
Leave and Deputation Salaries				11,019	19	1			
Passages to India				361	0	0			
Stores				879	10	5			
							12,260	9	6
PORTS AND PILOTAGE:									
Stores							8,623	14	3
EDUCATION:									
A. University:	£	s.	d.						
Leave and Deputation Salaries	1,970	7	10						
Miscellaneous — Lodging or Subsistence Allowances of Officers on Deputation or Study Leave	384	4	11						
				2,354	12	9			
B. Secondary:									
Leave and Deputation Salaries				99	0	9			
D. Special:									
Miscellaneous—Expenses connected with the recruitment of an Officer for the Engineering School, Insein				16	18	7			
E. General:	£	s.	d.						
Leave and Deputation Salaries	79	17	0						
Government Scholarships	2,598	8	8						
Passages to India	281	12	0						
				2,959	17	8			
							5,430	9	9
Carried forward							126,202	14	7

No. 4f.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BURMA, from 1st April 1923 to 31st March 1924—*cont.*

	£ s. d.	£ s. d.
Brought forward - - - -	- -	126,202 14 7
MEDICAL:		
Leave and Deputation Salaries - - - - -	6,451 10 8	
Miscellaneous—Travelling Expenses, &c., of Candidates for appointment or Officers on Deputation - - - - -	514 1 3	
Passages to India - - - - - - - -	288 16 0	
Stores - - - - - - - - -	898 15 10	
		8,153 3 9
PUBLIC HEALTH:		
Leave and Deputation Salaries - - - - -	1,255 19 5	
Stores - - - - - - - - -	194 4 1	
		1,450 3 6
AGRICULTURE:		
Leave and Deputation Salaries - - - - -	3,772 4 8	
Passages to India - - - - - - - -	288 16 0	
Stores - - - - - - - - -	3,709 18 10	
		7,770 19 6
INDUSTRIES:		
Expenses incurred in connection with the British Industries Fair, 1923, and an Officer's Deputation on that account (adjustment)	*—31 17 6*	
Expenses incurred on account of Officers on Deputation in connection with British Empire Exhibition, 1924 - - -	1,767 2 3	
Stores - - - - - - - - -	15 5	
		1,736 0 2
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries - - - - -	122 16 9	
Expenses in connection with an Officer recruited in this country:		
Travelling Expenses, &c., to visit works -	£ s. d. 25 11 10	
Passage to India - - - -	72 4 0	
	97 15 10	
		220 12 7
CIVIL WORKS:		
Leave and Deputation Salaries - - - - -	9,542 19 8	
Special Allowance to an Officer while employed in the Barrack Department at Meiktila - - - - - -	35 0 1	
Passages to India - - - - - - - -	288 16 0	
Stores - - - - - - - - -	68,985 6 8	
		78,852 2 5
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances - - - -	17,289 6 5	
Commuted value of Pensions - - - - -	3,219 14 6	
Covenanted Civil Service Pensions:		
Annuities - - - - - - - -	5,593 16 0	
Gratuities - - - - - - - -	450 0 0	
Passage Gratuities - - - - - -	220 7 9	
		26,773 4 8
STATIONERY AND PRINTING:		
Stores - - - - - - - - -	- -	5,591 4 2
MISCELLANEOUS:		
Leave and Deputation Salaries - - - - -	297 14 4	
Allowances, &c., of Selected Candidates for the I.C.S. - -	1,827 8 0	
Stores - - - - - - - - -	318 13 9	
Books and Periodicals - - - - - - -	7 14 8	
		2,451 10 9
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE -	- -	259,201 16 1

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION, &c., WORKS:	
Leave and Deputation Salaries - - - - - - - -	64 9 8
TOTAL - - - - - - - -	£259,266 5 9

Office of High Commissioner for India, London, S.W. 1,
August 1924.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

INDIA AUDIT OFFICE, 22nd December 1924.

W. A. STURDY, *Auditor.*

No. 4g.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BIHAR AND ORISSA, from 1st April 1923 to 31st March 1924.

	£	s.	d.	£	s.	d.
EXCISE: Stores						170 9 1
STAMPS: Stores						123 16 1
FOREST:						
Leave and Deputation Salaries	1,090	17	8			
Passages to India	113	6	0			
						1,204 3 8
REGISTRATION:						
Stores						9 11 10
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES:						
Leave and Deputation Salaries	660	12	8			
Stores	109	3	6			
						769 16 2
GENERAL ADMINISTRATION:						
C. Secretariat and Headquarters' Establishments: Leave and Deputation Salaries	2,613	11	8			
D. Commissioners: Leave and Deputation Salaries	1,274	10	0			
E. District Administration: Leave and Deputation Salaries	18,354	8	5			
Stores	76	11	9			
Local Government's share of the cost of the High Commissioner's Establishment	1,058	0	0			
						23,377 1 10
ADMINISTRATION OF JUSTICE:						
Leave and Deputation Salaries	7,161	14	5			
Stores	35	6	4			
						7,197 0 9
JAILS AND CONVICT SETTLEMENTS:						
Leave and Deputation Salaries	84	6	7			
Stores	3,097	11	1			
						3,181 17 8
POLICE:						
Leave and Deputation Salaries	7,199	19	2			
Passages to India	114	0	0			
Stores	87	9	2			
						7,401 8 4
EDUCATION:						
A. University:	£	s.	d.			
Leave and Deputation Salaries	3,794	13	3			
Miscellaneous—Lodging Allowance of an Officer on Study Leave	92	8	0			
				3,887	1	3
D. Special: Leave and Deputation Salaries				348	4	3
E. General:						
Leave and Deputation Salaries	1,395	9	8			
Miscellaneous—Lodging Allowance of an Officer on Study Leave	120	0	0			
Government Scholarships	755	19	3			
				2,271	8	11
Stores				105	5	4
						6,611 19 9
MEDICAL:						
Leave and Deputation Salaries	3,756	2	8			
Miscellaneous—Lodging Allowances of Officers on Study Leave	447	12	0			
Stores	139	19	9			
						4,343 14 5
AGRICULTURE:						
Leave and Deputation Salaries	1,503	3	0			
Stores	8	13	11			
Government Scholarships (Veterinary)	139	0	8			
						1,650 17 7
INDUSTRIES:						
Leave and Deputation Salaries	596	12	5			
Expenses connected with the recruitment and passage to India of a Professor for the Engineering College, Patna	71	6	0			
Government Scholarships	644	12	6			
Stores	18	3	4			
						1,330 14 3
MISCELLANEOUS DEPARTMENTS:						
Expenses incurred in connection with the British Empire Exhibition, 1924						150 0 0
CIVIL WORKS:						
Leave and Deputation Salaries	3,900	5	1			
Stores	808	13	2			
						4,708 18 3
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Superannuation and Retired Allowances	6,251	19	11			
Covenanted Civil Service Pensions—Annuities	8,319	9	6			
Commuted value of Annuities	3,363	5	10			
Passage Gratuities	304	5	3			
						18,239 0 6
STATIONERY AND PRINTING:						
Stores						3,661 5 4
MISCELLANEOUS:						
Allowances, &c., of Selected Candidates for the I.C.S.	1,202	1	4			
Books and Periodicals	6	9	8			
						1,208 11 0
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE						£85,340 6 6

Office of High Commissioner for India, London, S.W. 1,
August 1924.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

INDIA AUDIT OFFICE, 22nd December 1924.

W. A. STURDY, *Auditor.*

No. 4h.—Account of the Disbursements of the High Commissioner for India, on account of the Government of the Central Provinces and Berar, from 1st April 1923 to 31st March 1924.

	£	s.	d.	£	s.	d.
LAND REVENUE:						
Stores				-		- 8 18 8
FOREST:						
Leave and Deputation Salaries				3,041	10	4
Passages to India				287	8	0
Stores				28	12	8
						3,357 11 0
MISCELLANEOUS IRRIGATION EXPENDITURE:						
Leave and Deputation Salaries				4,478	3	8
Miscellaneous—Lodging Allowance of an Officer on Study Leave				12	12	0
Stores				18	4	1
General Pensions				93	1	0
						4,602 0 9
GENERAL ADMINISTRATION:						
C. Secretariat and Headquarters' Establishments:	£	s.	d.			
Leave and Deputation Salaries	2,691	0	6			
Miscellaneous—Bonus in accordance with Legal Study Leaves	50	0	0			
				2,741	0	6
D. Commissioners: Leave and Deputation Salaries				3,616	5	5
E. District Administration: Leave and Deputation Salaries				9,007	2	4
Stores				158	7	5
Local Government's share of the cost of the High Commissioner's Establishment				647	0	0
						16,169 15 8
ADMINISTRATION OF JUSTICE:						
Leave and Deputation Salaries				4,444	6	7
Stores				28	15	11
						4,473 2 6
JAILS AND CONVICT SETTLEMENTS: Stores				-		- 17 10 11
POLICE:						
Leave and Deputation Salaries				9,158	19	1
Passages to India				230	16	0
Stores				104	8	11
						9,494 4 0
EDUCATION:						
A. University: Leave and Deputation Salaries				152	17	2
B. Special: Leave and Deputation Salaries				190	0	10
E. General:	£	s.	d.			
Leave and Deputation Salaries	1,200	2	9			
Government Scholarships	578	18	1			
				1,779	0	10
Stores				47	18	6
						2,169 17 4
MEDICAL:						
Leave and Deputation Salaries				3,195	19	4
Miscellaneous—Lodging Allowance of an Officer on Study Leave				36	12	0
Stores				36	18	4
						3,269 9 8
AGRICULTURE: Leave and Deputation Salaries				-		- 1,124 14 7
INDUSTRIES: Stores				-		- 54 13 1
CIVIL WORKS:						
Leave and Deputation Salaries				679	6	5
Stores				62	1	8
						741 8 1
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Superannuation and Retired Allowances				7,818	14	4
Commuted value of Pensions				899	19	5
Covenanted Civil Service Pensions—Annuities				6,560	16	7
Passage Gratuities				133	12	6
						15,413 2 10
STATIONERY AND PRINTING: Stores				-		- 628 8 6
MISCELLANEOUS:						
Allowances, &c., of Selected Candidates for the I.C.S.				1,197	8	0
Books and Periodicals				3	19	7
						1,201 7 7
Total Expenditure chargeable against Revenue				-		- 62,726 5 2

CAPITAL EXPENDITURE NOT CHARGEABLE AGAINST REVENUE.

CAPITAL OUTLAY ON STATIONERY AND PRINTING:						
Stores				-		- 8,500 2 5
CONSTRUCTION OF IRRIGATION WORKS:						
Stores				-		- 3,471 12 5
Total				-		- £74,698 0 0

Office of High Commissioner for India, London, S.W. 1,
August 1924.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

India Audit Office, 22nd December 1924.

W. A. Sturpy, *Auditor.*

No. 4i.—ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF ASSAM, from 1st April 1923 to 31st March 1924.

	£	s.	d.	£	s.	d.
FOREST:						
Leave and Deputation Salaries	4,691	9	4			
Stores		9	5			
				4,691	18	9
CONSTRUCTION OF PROVINCIAL RAILWAYS:						
Stores	-		-	425	9	3
GENERAL ADMINISTRATION:						
C. Secretariat and Headquarters' Establishments:						
Leave and Deputation Salaries	2,188	4	9			
D. Commissioners:						
Leave and Deputation Salaries	4,254	3	2			
E. District Administration:						
Leave and Deputation Salaries	15,822	3	6			
Stores		5	10			
Local Government's share of the cost of the High Commissioner's Establishment	524	0	0			
				22,788	17	3
ADMINISTRATION OF JUSTICE:						
Leave and Deputation Salaries	-		-	342	3	0
POLICE:						
Leave and Deputation Salaries	3,012	9	10			
Passages to India	117	16	0			
Stores	199	9	7			
				3,329	15	5
EDUCATION:						
A. University:	£	s.	d.			
Leave and Deputation Salaries	1,750	5	1			
Miscellaneous — Lodging Allowance of an Officer on Study Leave	77	8	0			
				1,827	13	1
E. General:						
Leave and Deputation Salaries	79	19	8			
Government Scholarships	564	10	0			
				644	9	8
				2,472	2	9
MEDICAL:						
Leave and Deputation Salaries	-		-	2,947	2	3
PUBLIC HEALTH:						
Leave and Deputation Salaries	-		-	692	9	0
AGRICULTURE:						
Leave and Deputation Salaries	-		-	1,318	18	5
CIVIL WORKS:						
Leave and Deputation Salaries	5,088	13	4			
Stores	824	12	0			
				5,913	5	4
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Superannuation and Retired Allowances	1,385	12	6			
Covenanted Civil Service Pensions—Annuities	2,000	0	0			
Passage Gratuities	147	3	7			
				3,532	16	1
STATIONERY AND PRINTING:						
Stores	-		-	100	11	7
MISCELLANEOUS:						
Allowances, &c., of Selected Candidates for the I.C.S.	476	18	0			
Books and Periodicals	8	13	3			
				485	11	3
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-		-	£49,041	0	4

Office of High Commissioner for India, London, S.W. 1,
August 1924.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

INDIA AUDIT OFFICE, 22nd December 1924.

W. A. STURDY, *Auditor.*

No. 5.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS upon the Accounts of the HIGH COMMISSIONER FOR INDIA, for the year ended 31st March 1924; prepared and submitted to the GOVERNOR-GENERAL IN COUNCIL, in accordance with Clause 9 of the Order in Council dated 13th August 1920.

I.—CENTRAL.

GENERAL.

Order of Report.

1. Following the method adopted in the Report on the Account of the Secretary of State, the paragraphs of this Report are grouped under major headings in the order in which they appear in the Account.

Allocation of leave pay and pension charges.

2. The distinction between Central and Provincial Revenues introduced by the Indian Reforms has led to the necessity of classifying in the Home Accounts both leave and pension payments according to the service by which the leave or pension was earned. The allocation of charge is carried out by the High Commissioner in accordance with instructions contained in the pay and pension documents issued by Accounting Officers in India on the basis of rules embodied in the Indian Audit Code. Attention has been drawn to a number of cases in which the instructions were not in conformity with the rules. It also came to notice that as regards Leave charges the rules themselves were not wide enough to cover the more complicated cases, *e.g.*, where an officer had served at different periods in a civil and military capacity and had been employed by more than one Provincial Government. As it appeared that the treatment of such cases by different Accounting Officers was inconsistent, I referred the whole question to the Auditor-General, India, by whom more detailed rules have recently been drawn up.

Considerable readjustments of charge between Central and Provincial Revenues and Civil and Military Heads will be entailed.

Outstanding claims for stores lost during the war.

3. The case of the *Clan Mackay*, referred to in para. 14 of the last Report, is still undecided.

As mentioned in previous Reports, this vessel was lost at sea in 1918 owing to negligent navigation, and the question of ultimate liability for the stores lost still remains to be determined by arbitration. The Indian case has been prepared and sent to the Department of the Imperial Government concerned, viz., the Board of Trade, but the latter have not yet forwarded their case to the High Commissioner. Until this is available, the necessary agreed statement cannot be submitted to the arbitrator.

Returned packing accounts.

4. The number of "ships" packing accounts sent to India during the 12 months ending 31st March 1924, relating to stores for the Central Government, was 4,295, of which 301 are still outstanding at this date.

The measures outlined in para. 11 of my last Report, resulting from previous comments on the difficulties arising from the frequent failure of consignees to return packing accounts within a reasonable period, appear to have had a salutary effect. About 500 packing accounts which were outstanding at the date of the last Report have since been returned, and no further cases have come to my notice in which it was impossible to effect recovery owing to delay in furnishing the necessary report from India as to damage or shortage.

GENERAL ADMINISTRATION: ENGLAND.

Gross and net cost of the High Commissioner's Establishments.

5. The total cost of the Establishments of the High Commissioner for the year 1923–24 was 203,862*l.* 12*s.* 10*d.* This amount is reduced, as explained in previous Reports, by a charge of 2 per cent. levied on the value of stores supplied (1) to quasi-commercial departments of the Government of India, viz., Posts and Telegraphs and State Railways, and (2) to Provincial Governments. The amounts were 34,925*l.* 14*s.* 7*d.* and 11,498*l.* 7*s.* 1*d.* respectively.

There are further reductions as from 1923–24, viz., (*a*) 1,800*l.* received from the Inland Revenue Department for assessment of income tax at the High Commissioner's Office, and (*b*) 20,459*l.* in respect of the share of the Provincial Governments of the cost of the High Commissioner's Establishment for issue of leave pay and pensions and for work connected with Indian students. The result is that the net cost to the Central Government of the High Commissioner's Establishment for the year was 135,179*l.* 11*s.* 2*d.*

The total amount received by Indian revenues from the Inland Revenue Department in respect of income tax assessment of leave pay and pensions of Indian officers has hitherto been credited in the accounts of the Secretary of State. Commencing with 1923–24, separate amounts have been received by the High Commissioner and Secretary of State and shown in their respective accounts.

The amount of 20,459*l.* on account of pay, pensions, &c., was transferred to Provincial Revenues in accordance with the decision of the Government of India that those revenues should bear a proportion of the cost of the Establishment of the High Commissioner. Of this amount 9,756*l.* is in respect of pay and pensions and 10,703*l.* of Indian students. The former figure was reached by computing the cost of the Establishment (including overhead charges, viz., Supervision, Stationery, Telegrams) held to be engaged in the issue of pay and pensions and by dividing this amount *pro rata* with the total disbursements on that account for the Central and Provincial Governments. This method appears to be the most equitable one obtainable on broad lines.

The division of the cost of the work done in connection with Indian students presented greater difficulty. After consultation with the Provincial Governments the Government of India decided that tentatively the cost should be divided proportionately to the number of students proceeding to England from each Province during the year.

Commission on pensions and leave allowances paid abroad.

6. A new item of 1,245*l.* 8*s.* 7*d.* on account of Colonial Departmental Charges for issue of leave pay and pensions appears under this head The origin and basis of the charge are explained in para. 24 of the Report on the Accounts of the Secretary of State.

Leave of officers of the Indian Service employed on the High Commissioner's Establishment.

7. The charge for salaries of the High Commissioner's Establishment includes an amount in respect of leave granted to an officer on that establishment on the termination of his appointment. The officer concerned was a member of an Indian Service, and the leave was granted under the Fundamental Rules instead of the regulations of the Home Civil Service, which are normally applicable to officers on the Establishment of the High Commissioner. The method of dealing with such cases, which involves not only the amount of leave to be granted but the classification of charges, is under consideration, and meanwhile the allocation in this case of the whole charge to General Administration, England, must be regarded as provisional.

Miscellaneous Departments.

British Empire Exhibition.

8. The gross expenditure in 1923–24 in connection with the Government of India's participation in the British Empire Exhibition amounted to 129,070*l.* 1*s.* 1*d.*; receipts for space let to exhibitors amounted to 1,096*l.* 5*s.* 4*d.*, and the net amount of 127,973*l.* 15*s.* 9*d.* has been brought to account.

The arrangements for the Exhibition were made and the control of expenditure in this country was exercised by the High Commissioner, who was assisted by an Advisory Committee containing both official and non-official members, and by a specially appointed Exhibition Commissioner, who supervised the preparations in India and spent various periods on deputation in this country.

On all the more important questions of policy and expenditure reference was made to the Government of India.

The Indian Pavilion.

The greater part of the expenditure falls under the head of Construction of the Indian Pavilion, and is made up chiefly of advances in respect of two main contracts: one for the construction of the Pavilion and the other for the external decoration of the building. Competitive tenders were not obtained in placing the contract for construction, as it was decided to entrust the work to the firm which had secured the contract for the construction of the British section of the Exhibition. The contract entered into is based on a schedule of measurement prices, and contains a variation clause operating in regard to a table of basic rates of wages and prices of materials. The contract is, except for slight modifications, similar to that entered into by the British authorities, and the schedule of prices is the same. It is understood that these terms were accepted by the latter authorities as the most favourable after considering a number of competitive tenders. I am informed that the contract was also carefully considered before acceptance by the High Commissioner and the Advisory Committee, who were satisfied that it was the most favourable that could be obtained. The total amount payable under this contract is about 70,000*l.*, of which 64,000*l.* had been advanced up to 31st March 1924.

The second main contract, *i.e.*, for external decoration, was for 41,800*l.*, made up of lump sum items of 32,690*l.* for plaster work, 3,000*l.* for a velarium ceiling, 1,800*l.* for electric wiring and 4,310*l.* for architects' fees. This contract was also placed without inviting tenders, and contained no indication of the prices and quantities leading up to the total amounts. I asked whether similar considerations to those operating in regard to the main construction contract were applicable to this contract, and whether detailed estimates had been prepared, and the reasonableness of the contract sums checked by comparison of the prices charged with current prices. I was informed that the contract was approved by the High Commissioner and the Advisory Committee on the ground that no other firm could have undertaken in a satisfactory manner the fibrous plaster work required for the building.

Final detailed accounts in respect of both contracts have not yet been presented for audit.

The Pavilion is a "temporary" building, but it is understood to be of a sufficiently solid structure to stand, with repairs, for 30 years. Enquiry was made whether it would not have been possible to have effected a saving by having the building constructed of less substantial and consequently less costly material. I am informed that the erection of a more temporary building would have reduced the cost by a very small amount, and that, in the opinion of the consulting architects, a cheaper structure could, considering the area covered, hardly have been put up consistently with safety.

Timber exhibit.

15,000*l.* was advanced during the year to the firm in charge of the Indian timber exhibit. This was the estimated amount of the commitments entered into, but the greater part of the amount was apparently not disbursed by the firm until the following financial year, and final accounts have not yet been presented.

Insurance of the Indian Pavilion and its contents.

About 800*l.* was paid in insurance premia in respect of the Indian buildings and their contents against loss by fire, &c. It was pointed out in audit that this was contrary to Government practice of non-insurance. In reply it was stated that the matter received careful consideration, especially from the point of view of the Exhibition as a whole, and that as the other authorities concerned had agreed to a comprehensive insurance it was considered unwise not to join in such a general scheme.

Expenditure in March.

The attention of the High Commissioner was drawn to certain payments made in March 1924 which appeared to be irregular. In reply I was informed that the amounts were not paid in advance in order to avoid lapses. The circumstances were, no doubt, exceptional, but in view of the objection to making payments in anticipation of the service to be rendered there seems to be some doubt whether the following amounts should have been paid in March :—

(1) A sum of 300*l.* was sanctioned by the Advisory Committee for the Clerk of the Works employed on the Indian building, but as a matter of precaution, and in order to have a greater hold on the Clerk of the Works and exact the full services, this bonus was withheld until he relinquished charge. Payment of this amount was, however, made by the High Commissioner in March to the Exhibition Commissioner, by whom it was not disbursed until June.

(2) An amount of 500*l.* was paid in March to a firm of Indian caterers in London, who undertook to provide the services of Indian cooks in the Tea House attached to the Indian Pavilion during the period of the Exhibition. The payment is described as a subsidy, but inasmuch as the outlay of the firm in paying the wages of the cooks was prospective it seems doubtful whether payment of the whole sum in advance was necessary.

(3) An amount of 1,000*l.* was paid in March to a newspaper for the insertion of advertisements to be published during the currency of the Exhibition. There appears to be little evidence that advance payment, at any rate to the full extent, was required for this prospective service.

Superannuation Allowances and Pensions.

Increase of small pensions.

9. Reference has been made in para. 28 of last year's and para. 49 of this year's Report on the Accounts of the Secretary of State to questions raised in connection with the increase of small pensions. Questions similar to some of those referred to have been raised on pensions issued by the High Commissioner, and reductions amounting to about 50*l.* a year have resulted.

Pension incorrectly classified.

10. I drew attention to a case in which a pension, partly chargeable to the "Hospital Port Dues Fund," had been debited wholly to Indian revenues for a considerable period. The consequent adjustment of charge involved an immediate transfer of 990*l.* and a further annual saving of 293*l.*

Miscellaneous.

Taswiri Akhbar.

11. The amount of 3,903*l.* 13*s.* 5*d.* included under this head is the final expenditure in respect of the pictorial newspaper *Taswiri Akhbar* the supply having been discontinued after 31st December 1923. In November 1922 it was suggested by this Department that with conditions becoming more normal it might prove economical for the despatch of copies for distribution in India and among the overseas forces, previously carried out by the Stationery Office, to be dealt with at the India Store Depôt. The adoption of this suggestion resulted in a saving, during the last year, of about 150*l.*

Military Services. Army—Effective.

Provisional payments to Departments of the Imperial Government made subject to adjustment.

12. The vouchers, which are numerous and complicated, in support of the outstanding claim for 262,171*l.* 4*s.* 1*d.*, referred to in para. 15 of the last Report, have recently been furnished to my Department. Their examination is not yet complete.

Overcharges in respect of stores supplied to India by Departments of the Imperial Government.

13. The charges made for considerable quantities of horse-shoes supplied by the War Office were not in accordance with the accepted principles governing the application of vocabulary rates. The sum of 13,146*l.* was recovered (sub-heading (2), Ordnance—Arsenals and Depôts).

It was observed from the output reports received from India that certain Inglis bridges which had been charged for as Mark II pattern were actually of Mark I pattern. There being considerable difference in price between the two patterns the question was raised whether the charge originally made by the War Office was correct, with the result that the sum of 3,249*l.* was recovered (sub-heading (3), North-West Frontier).

Victory Medal ribbon.

14. In making arrangements for the issue in India of the Victory Medal for service in the Great War, it was originally contemplated that the medals would be struck in India, and that the ribbon only would be obtained from England. Accordingly in 1919 and 1920 the Government of India indented for 212,843 yards of ribbon. Of this quantity 145,843 yards, costing 7,558*l.* 18*s.*, were purchased from the trade and the remainder from the War Office. After considerable delay it was decided that the supply of medals should be carried out by the War Office, and the bulk of the medals did not reach India until 1923. The significance of India's earlier demand for ribbon appears to have been overlooked by the India Office, and in consequence of defective information on this point the War Office provided a further quantity, sufficient, together with the amount previously supplied by them, to furnish ribbon for the whole medal issue. A portion of the excess has been utilised, but the remainder—about 120,000 yards—remains surplus to requirements, and is to be disposed of for what it will fetch.

The War Office, who are responsible for the bulk of the expenditure connected with the medal issue, have agreed to refund the cost of the ribbon originally purchased from them, but the cost of the quantity purchased from the trade remains a charge on Indian revenues to which the sale proceeds of the surplus stock will be credited.

Deposits and Advances.

15. Details of the Suspense Accounts under this heading are given in Appendix I to the Account (page 18).

Enemy ships under the control of the High Commissioner.

16. Since the date of the last Report the fleet of Enemy Ships has been further reduced by the sale for 9,000*l.* of the vessel laid up, viz., the *Alesia*.

The Profit and Loss Account and the Balance Sheet for the year ending 31st March 1924 show the position at that date to be as follows :—

The profit earned during the year was 65,379*l.* 2*s.*, of which 51,000*l.* has been written off as representing depreciation on the value of the fleet. The balance of 14,379*l.* 2*s.* has been added to the profit earned to 31st March 1923, viz., 3,822,192*l.* 19*s.* 8*d.*, as shown in para. 4 of my last Report. The total profit up to 31st March 1924 is therefore 3,836,572*l.* 1*s.* 8*d.*, in addition to which there is a Reserve Fund of 59,880*l.* 12*s.* 8*d.* Reference is made in para. 66 of my Report on the Accounts of the Secretary of State for 1923–24 to the partial appropriation of these profits to Indian revenues.

The *pro forma* Insurance Account up to 31st March 1924 shows a surplus of 97,090*l.* 12*s.* 2*d.* resulting from the Government practice of non-insurance. This amount is included in the profit shown above.

An amount of 45*l.* 4*s.* 4*d.* was misappropriated from petty cash in the office of the Director of India Office Shipping by an employee who absconded and subsequently committed suicide.

Bills payable.

17. The amount of 200,000*l.* referred to in para. 5 (1) of the last Report still remains unadjusted, no supporting vouchers having yet been furnished.

With regard to the amount of 60,000*l.* referred to in para. 5 (2) of the last Report, the rate to be paid in respect of Departmental Expenses on Aviation Stores is still undecided, but payments of 38,000*l.* and 15,000*l.* on account were made to the Air Ministry during the year.

The balance of the Deposit Account "Bills Payable" on the 31st March 1924 was 656,707*l.* 1*s.* 8*d.*, which includes the 200,000*l.* referred to above. The major portion of the balance was represented by the value of stores supplied by Government Departments, for which payment had not been made at the end of the financial year.

Stores supplied for the Iraq Administration.

18. The balance of 11,596*l.* 5*s.* 11*d.* due from the Iraq Administration referred to in para. 6 of the last Report had been reduced to 6,373*l.* 18*s.* on the 31st March 1924. Correspondence is still proceeding in regard to the settlement of this amount.

With regard to the rate for Departmental Expenses, to which reference was made, I have agreed that the question of its adequacy need not be further pursued, in view of the fact that the amount it produced approximates closely to the

actual expenses incurred in the inspection, &c. of the stores purchased on behalf of the Iraq Administration. It seems desirable that in future the recognised procedure for the recovery of Departmental Expenses for services rendered by one Government Department to another should be followed.

APPROPRIATION AUDIT.

19. The circumstances in which I have undertaken the Appropriation Audit of the Home Accounts with effect from 1923–24, and the methods by which provision is made in the Indian Budgets for the expenditure both of the Secretary of State and the High Commissioner, are explained in paras. 8 and 9 of my Report on the Secretary of State's Account.

For the reason given in para. 10 of that Report I have not thought it necessary to compile separate Appropriation Accounts of the High Commissioner's expenditure, but have used for the purpose of Report the Statement of Comparison of Estimated and Actual Receipts and Disbursements for the year 1923–24, prepared by the Chief Accounting Officer of the High Commissioner, copies of which have been forwarded to the Finance Department of the Government of India.

The Statement exhibits against each item appearing in the accounts of the High Commissioner :—

(*a*) The Budget Estimate.
(*b*) Subsequent modifications.
(*c*) The Estimate as finally revised.
(*d*) The actual Expenditure for the year.
(*e*) The amount of the net deficiency or excess of the actual expenditure compared with the revised estimate.
(*f*) Explanations of the difference between (1) the Budget and revised estimates, and (2) the revised estimate and actual expenditure.

20. As regards the accounts of the Central Government, I have verified in detail the figures shown under Budget Estimate by reference to the printed volume of Detailed Estimates and Demands for Grants (as voted by the Legislative Assembly) for 1923–24 and those under Revised Estimates from the Government of India's telegram, dated 14th March, confirming those estimates, and intimating that sanction had been given by the Assembly to the further amounts required under voted heads.

In the case of the voted portion of Grant 57, relating exclusively to expenditure by the High Commissioner, the position was as follows :—

Budget.	Modifications sanctioned.	Revised Estimate.	Actual Expenditure.	Decrease.
£	£	£	£	£
778,600	*–15,400*	763,200	675,665	87,535

There was a small excess of 22*l.* over the voted amount allotted to the High Commissioner under Grant 59, Irrigation Works.

Various excesses on minor heads, both of Voted and non-voted expenditure, requiring report to Government, are correctly exhibited in the Statement, and no further comment appears necessary.

21. There were substantial deficiencies of Actual Expenditure as compared with Estimates under a number of heads. The explanations given are, generally speaking, adequate, but the following instances call for some further comment :—

Forest : Allowances, &c. of Probationers—Voted. Revised Estimate, 30,000*l.* Expenditure, 21,428*l.* Decrease, 8,572*l.*

The methods of watching the progress of expenditure under this head have been improved, so that a closer forecast should be possible in future.

Currency : Stores for India—Voted. With regard to the decrease of 39,902*l.*, part of the explanation given is that "9,300*l.* retained in the revised estimate for possible reappropriations was not utilised." The explanation implies that excesses were anticipated under other heads, in which case the proper course was to increase the revised estimate under those heads. I understand, however, that the circumstances were exceptional.

Superannuation Allowances and Pensions : Indian Civil Service Annuities Commutations—Non-voted. Revised Estimate, 24,000*l.* Expenditure, 4,511*l.* Deficiency, 19,489*l.*

In reply to a question as to the necessity of retaining so large a provision in the revised estimate, the High Commissioner has informed me that, in his opinion, a smaller margin would have been unsafe, as a number of claims for commutation often arise unexpectedly.

II.—PROVINCIAL.

General.

All Provincial Governments.

1. The reasons for issuing a separate Audit and Appropriation Report on the Home Accounts of each Provincial Government are given in para. 1 of the Report on the Accounts of the Secretary of State.

Certain paragraphs in the Report on the Accounts of the High Commissioner on behalf of the Central Government contain matter affecting also the Provincial Accounts, viz., para. (2) dealing with the reclassification of leave and pension charges of civil officers, and para. (5) with the cost of the High Commissioner's Establishments. Arrangements have been made for these to be extracted and annexed to the copies of each Provincial Report transmitted to the Government concerned.

Appropriation Audit.

2. For a similar reason to that explained in my Report on the Accounts of the Secretary of State, I have not considered it necessary to compile a separate Appropriation Account, but have used the Statement of Comparison for 1923–24 prepared by the Chief Accounting Officer to the High Commissioner as the basis of my Appropriation Report.

I have suggested to the Chief Accounting Officer that future Statements should be brought into line with the form of Appropriation Report prescribed in Article 827 of the Audit Code.

Madras.

In Government of Madras Civil Budget Estimate for 1923–24 English expenditure is shown as a separate item of each subject grant. The High Commissioner's expenditure is not specifically differentiated from that of the Secretary of State, but can be identified from the description of particular items.

I have checked the Statement of Comparison by reference to the estimates mentioned above, and to correspondence between the High Commissioner and the Government of Madras.

Owing to the fact that the reappropriations detailed in the "Explanations" column of the Statement were made subsequently to the adoption of the Revised Estimates, the actual excesses under the minor heads noted below requiring report to Government were as follows :—

Voted.—Miscellaneous Departments—British Empire Exhibition, 13*l.*; Stores, 7*l.*

All other excesses on minor heads, both of voted and non-voted expenditure, are correctly exhibited in the Statement.

There was no excess over the total provision finally allocated to the High Commissioner under any subject grant.

I agree generally in the explanations appearing in the Statement with regard to variations between estimated and actual expenditure. In the following cases in which a substantial variation is not explained, I have been furnished by the Chief Accounting Officer with the explanations noted below :—

	Revised estimate.	Actual expenditure.	Decrease.	Explanation.
	£	£	£	
Medical: Leave and Deputation Salaries, &c., non-voted.	9,900	8,791	1,109	The Revised Estimate of 9,000*l.* proposed by the High Commissioner in the November revision was increased by 900*l.* in the January revision in view of the Revised Estimate of 13,300*l.* advised by the Government of Madras in telegram dated the 11th December 1923, which was assumed to indicate that several other officers beyond those already budgeted for might be coming on leave towards the end of the year.
Stationery and Printing: Stores (Stationery).	27,000	24,028	2,972	Full provision retained for contingencies, as estimated expenditure on indents received was 26,200*l.* No further indents were, however, received, and the actual expenditure was less on account of (1) Savings on estimated cost of 1,200*l.*, (2) Cancellations of demands, 600*l.*, and (3) Carry forward, 350*l.*

Bombay.

Provision for all voted expenditure by the High Commissioner chargeable to revenue is made under a single grant, details of which are given in an Appendix to the Government of Bombay Civil Budget Estimate for 1923–24. In the case of expenditure not chargeable to revenue provision is made under the appropriate subject grant.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the High Commissioner and the Government of Bombay.

The revised estimate under the revenue head of Irrigation, &c., Works (reserved)—Stores includes an amount of 2,160*l.* which was eliminated by the Government of Bombay in submitting the supplementary demand to the Legislative Council. The final provision under that head was thus 130*l.* instead of 2,290*l.*, and the decrease 10*l.* instead of 2,170*l.*

The resulting position as regards the single composite grant for the High Commissioner's expenditure was therefore :—

Budget.	Revised estimate.	Actuals.	Decrease.
£	£	£	£
102,850	109,458	91,376	18,082

Certain reappropriations made by the High Commissioner within the total of his composite grant in pursuance of orders passed by the Bombay Government, which subsequently proved to be invalid, are detailed in a supplementary column of the Statement, accompanied by an explanatory footnote. The resulting excesses under minor heads of the composite grant have been condoned by Government, and the only excess still requiring report is an amount of 40*l.* under General Pensions and Civil Service Annuities, voted.

There was an excess of 1,918*l.* on the High Commissioner's portion of the subject grant for Capital Outlay on Improvements to Public Health (transferred)—Stores. This amount must be combined with the corresponding figures of Indian expenditure in order to determine whether there was any excess on the grant as a whole.

I agree generally in the explanations appearing in the Statement with regard to variations between estimated and actual expenditure. In the following cases, in which a substantial variation is not explained, I have been furnished by the Chief Accounting Officer with the explanations noted below :—

	Revised estimate.	Actual expenditure.	Decrease.	Explanation.
	£	£	£	
Administration of Justice : Leave and Deputation Salaries, &c., Non-voted.	11,500	9,893	1,607	The expenditure to 31st December, approximating to 9,000*l.*, seemed to warrant retention of the full provision, but the rate of expenditure declined beyond expectation in the last few months.
Education : Leave and Deputation Salaries, &c., Non-voted.	11,000	8,983	2,017	It was deemed advisable to retain the provision, which was based on a forecast received from the Government of Bombay.
Superannuation Allowances and Pensions : Commutations, Non-voted.	9,000	372	8,628	Provision retained to allow for possible commutations for which there might easily arise a sudden demand.

Bengal.

In Government of Bengal Civil Budget Estimate for 1923–24 provision is made for all voted home charges under a single separate grant comprising the totals only of the Secretary of State's and High Commissioner's expenditure respectively. For non-voted home expenditure, on the other hand, provision is apparently made under the several subject heads, but details are not given, and the amounts allotted to the Secretary of State and High Commissioner can only be ascertained from the respective estimates which were duly submitted to and accepted by the Government of Bengal.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the High Commissioner and the Government of Bengal.

The figures under "Modifications" and "Revised Estimate" are based on the assumption that the reappropriations necessary to give effect to them had been carried out before the end of the year. This was not in fact the case, but as the Finance Department have since sanctioned the resulting excesses under major heads within the grant, and as the actual expenditure was less than the total originally provided it has not been thought necessary to alter the figures.

I agree generally in the explanations appearing in the Statement with regard to variations between estimated and actual expenditure. In the following cases, in which a substantial variation is not explained, I have been furnished by the Chief Accounting Officer with the explanations noted below:—

	Revised estimate.	Actual expenditure.	Decrease.	Explanation.
	£	£	£	
Jails and Convict Settlements–Stores, Voted.	4,600	1,951	2,649	Decrease mainly due to reduced demands. Lump reduction of 7,000*l.* covering estimates for stores under all heads, including Jails, was advised by the High Commissioner in the February Revision, in accordance with the then existing arrangements regarding re-appropriation of grants, but was not accepted.
Medical: Leave and Deputation Salaries, &c., Non-voted.	11,000	7,632	3,368	Decrease mainly due to the curtailment by the Government of Bengal of the leave programme on which the estimate was based, no officer coming on leave in the last three months.
Superannuation Allowances and Pensions Commutation, Non-voted.	6,700	1,983	4,717	Anticipatory provision not fully utilised, though two or three applications in the last two months would have more than covered the provision.
Civil Works: Leave and Deputation Salaries, &c., Non-voted.	5,000	3,081	1,919	Provision retained in the January revision, advised to the Government of Bengal in December, for officers coming on leave during the last three months of the year was not utilised.

United Provinces of Agra and Oudh.

In Government of the United Provinces Civil Detailed Estimates for 1923–24 provision is made for Home Expenditure by means of two composite grants, one for the Secretary of State and one for the High Commissioner, with separate schedules of non-voted expenditure in each case.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the High Commissioner and the Government of the United Provinces.

The figures contained in the Statement appear to be correct, and I agree in the explanations furnished with regard to variations.

There was no excess on the total grant requiring report to the Legislative Council, the final figures being as follows:—

Budget.	Revised estimate.	Actual expenditure.	Decrease.
£	£	£	£
74,676	70,274	66,565	3,709

The sanction of the Finance Department to all excesses on minor heads has already been communicated to the High Commissioner by telegram dated 19th November 1924.

With regard to the excess provision of 3,500*l.* under Superannuation, &c.—Commutations, non-voted, of which no explanation appears in the Statement, the Chief Accounting Officer has informed me that, although no application for commutations chargeable to this head had been received, it was considered inadvisable to reduce the provision made in the Budget.

Punjab.

In Punjab Government Detailed Budget Estimates for 1923–24 provision is made for Home Expenditure, both voted and non-voted, by means of separate items allocated specifically to the Secretary of State or the High Commissioner under each subject head.

I have checked the Statement of Comparison by reference to the Estimates mentioned above and to correspondence between the High Commissioner and the Government of the Punjab.

There was no excess over the Revised Estimate of the High Commissioner's total voted expenditure under any subject grant.

All excesses on minor heads, both of voted and non-voted expenditure, are correctly exhibited in the Statement.

I agree generally in the explanations appearing in the Statement with regard to variations between estimated and actual expenditure. In the following cases in which a substantial variation is not explained, I have been furnished by the Chief Accounting Officer with the explanations noted below :—

	Revised estimate.	Actual expenditure.	Decrease.	Explanation.
	£	£	£	
Forest: Leave and Deputation Salaries, &c., Non-voted.	3,000	1,812	1,188	500*l.* of this decrease was due to reduction of leave programme and the balance due to the allowance for unexpected cases of leave not being required.
Superannuation Allowances and Pensions: Commutations, Non-voted.	4,500	—	4,500	Provision for possible demands, which did not actually arise, but which might have arisen even in the last month.

Burma.

In the Government of Burma Civil Budget Estimate for 1923–24 provision is made for expenditure in England, both voted and non-voted, by means of separate items under each subject head. In order to distinguish the transactions of the High Commissioner from those of the Secretary of State it is necessary to refer to their respective detailed estimates.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the High Commissioner and the Government of Burma.

Against an excess of 4,843*l.* on the High Commissioner's portion of the subject grant for Police, Voted, there was a corresponding deficiency of 42*l.* in the Secretary of State's Account. The resulting excess of Home expenditure, amounting to 4,801*l.*, must be combined with the corresponding figures of Indian expenditure in order to determine whether there was any excess on the grant as a whole.

All excesses under minor heads, both of voted and non-voted expenditure, are correctly exhibited in the Statement.

I agree generally in the explanations furnished in the Statement with regard to variations. In addition the High Commissioner has furnished me with the following explanation of the excess provision of 1,647*l.* under Superannuation Allowances and Pensions—General Pensions and Civil Service Annuities, Voted :—

> " Decrease mainly due to the want of sufficient data for estimating payments chargeable to this head under ' Voted ' as all such payments were treated as ' Non-Voted ' in previous years, and some possibility of further transfers to the voted head was expected."

Bihar and Orissa.

In the Government of Bihar and Orissa Civil Budget Estimate for 1923–24, provision for Home expenditure appears to be included in the various subject grants. There is not sufficient detail in all cases to enable the amounts allotted to the High Commissioner to be identified, but the figures were communicated to the High Commissioner by the Government of Bihar and Orissa and are correctly incorporated under " Budget " in the Statement.

The revised estimates of the High Commissioner's expenditure were forwarded to the Government of Bihar and Orissa in the ordinary course, but no intimation appears to have been received either by the High Commissioner or by this Office that the modifications necessary to give effect to them were sanctioned. If this was not the case the figures under " Budget " in the Statement must be used for the purpose of comparison with actual expenditure in preparing the Appropriation Account of combined Indian and Home transactions.

I agree generally in the explanations appearing in the Statement with regard to variations between estimated and actual expenditure. In the following cases, in which a substantial variation is not explained, I have been furnished by the Chief Accounting Officer with the explanations noted below :—

	Revised estimate.	Actual expenditure.	Decrease.	Explanation.
	£	£	£	
General Administration: Leave and Deputation Salaries, &c., Voted.	3,500	2,261	1,239	Decrease mainly due to the allowance for unforeseen leave cases not having been utilised, the expenditure dropping suddenly at the end of the year.
Administration of Justice: Leave and Deputation, Salaries, &c., Non-voted.	10,777	7,162	3,615	The revised estimate proposed by the High Commissioner was 7,720*l.*, the estimate of 10,777*l.* being the figure shown as revised estimate for 1923–24 in the Civil Budget Estimate of the Government of Bihar and Orissa for 1924–25.

Central Provinces and Berar.

In the Government of the Central Provinces Civil Budget Estimate for 1923-24 provision for Home expenditure on stores is shown as a separate item of the various subject grants. All other expenditure in England is included in a single composite grant, containing sufficient detail to enable the High Commissioner's expenditure to be distinguished from that of the Secretary of State.

I have checked the Statement of Comparison by reference to the estimates mentioned above and to correspondence between the High Commissioner and the Government of the Central Provinces.

The position regarding the portion of the single composite grant allocated to the High Commissioner was as follows :—

Budget.		Net total grant.		Actual.		Decrease.	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
£	£	£	£	£	£	£	£
11,500	55,400	10,210	57,700	6,353	50,595	3,857	7,105

There was no excess under any head of voted expenditure. The excesses under minor heads of non-voted expenditure are correctly exhibited in the Statement and have already been sanctioned by the Government of the Central Provinces.

I agree generally in the explanations furnished with regard to variations.

The High Commissioner has furnished me with the following explanation regarding the excess provision of 3,100*l.* under Superannuation Allowances and Pensions, Commutations, non-voted :—

> "No information was available here of the additional provision of 2,000*l.* allotted under this head, until the receipt of the letter No. 1444 A/X, dated 31st May 1924, from the Government of Central Provinces, Finance Department."

Assam.

In Government of Assam Budget Estimate for 1923-24 separate provision is not made for Home expenditure either of the High Commissioner or the Secretary of State, which is presumably included in the general expenditure under each subject head.

The figures in the Statement of Comparison agree with those notified by the High Commissioner to the Government of Assam and accepted by the latter.

There was an excess of 987*l.* over the High Commissioner's revised estimate for Civil Works, voted.

Against a net excess of 67*l.* under Police, voted, there was a corresponding deficiency of 44*l.* on the Secretary of State's Account, leaving an excess of Home expenditure under this head of 23*l.*

These excesses must be combined with the corresponding figures of Indian expenditure in order to determine whether there were any excesses over either grant as a whole.

I agree generally with regard to the explanations of increase or decrease furnished in the Statement. With regard to the excess provision of 3,000*l.* under Commutations, the Chief Accounting Officer has informed me that this amount was retained to meet possible demands which did not materialise.

All excesses under minor heads, both of voted and non-voted expenditure, are correctly exhibited in the Statement.

General Administration.

Madras.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of the Report on the Central Government's Account for 1923-24 (*vide* Annexure to this Report), by amounts which represent the local Government's share of the cost of those establishments.

The sum of 1,913*l.* included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, 1,520*l.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Bombay.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of the Report on the Central Government's Account for 1923-24 (*vide* Annexure to this Report), by amounts which represent the local Government's share of the cost of those establishments.

The sum of 3,282*l.* included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, 2,294*l.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Bengal.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of the Report on the Central Government's Account for 1923–24 (*vide* Annexure to this Report), by amounts which represent the local Government's share of the cost of those establishments.

The sum of 4,226*l.* included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, 1,579*l.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

United Provinces of Agra and Oudh.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of the Report on the Central Government's Account for 1923-24 (*vide* Annexure to this Report), by amounts which represent the local Government's share of the cost of those establishments.

The sum of 2,411*l.* included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, 696*l.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Punjab.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of the Report on the Central Government's Account for 1923–24 (*vide* Annexure to this Report), by amounts which represent the local Government's share of the cost of those establishments.

The sum of 4,553*l.* included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, 3,000*l.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Burma.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of the Report on the Central Government's Account for 1923–24 (*vide* Annexure to this Report), by amounts which represent the local Government's share of the cost of those establishments.

The sum of 1,738*l.* included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, 1,971*l.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Bihar and Orissa.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of the Report on the Central Government's Account for 1923–24 (*vide* Annexure to this Report), by amounts which represent the local Government's share of the cost of those establishments.

The sum of 1,058*l.* included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition 157*l.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Central Provinces and Berar.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of the Report on the Central Government's Account for 1923–24 (*vide* Annexure to this Report), by amounts which represent the local Government's share of the cost of those establishments.

The sum of 647*l.* included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, 250*l.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Assam.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of the Report on the Central Government's Account for 1923–24 (*vide* Annexure to this Report), by amounts which represent the local Government's share of the cost of those establishments.

The sum of 524*l.* included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, 28*l.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

MISCELLANEOUS DEPARTMENTS.

Madras.

4. 6,407*l.* 1*s.* 8*d.* is included under this heading in respect of expenditure incurred in connection with the British Empire Exhibition. No detailed audit was made by this Department as the payments were made, under the orders of the Governor in Council, on "simple receipts." The accounts with supporting vouchers are being submitted to the Chairman of the Exhibition Executive Committee, Madras, and audited by the Accountant-General.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
22nd December 1924.

No. 6.—SUMMARY of PAYMENTS in the Year 1923–24 for Stores procured for Shipment to India.

GROUP SUMMARY.

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
REVENUE ACCOUNT:—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Civil—				
Posts and Telegraphs and Indo-European Telegraph	223,207 9 1	13,172 12 4	10,782 19 5	247,163 0 10
Other Services	565,256 11 9	15,255 18 10	1,831 0 7	582,343 11 2
Military	1,522,631 14 11	50,246 11 2	—	1,572,878 6 1
	2,311,095 15 9	78,675 2 4	12,614 0 0	2,402,384 18 1
CAPITAL ACCOUNT:—				
Railways	1,602,372 5 10	123,015 9 4	47,960 5 4	1,773,348 0 6
Irrigation	213 0 0	2 14 6	6 7 10	222 2 4
New Capital at Delhi	29,220 18 10	2,043 5 11	—	31,264 4 9
REMITTANCE ACCOUNT:—				
Stores supplied under War Indents	*—109 15 8*	—	—	*—109 15 8*
Stores chargeable to Provincial and Local Funds and to Native States:—				
Railway Stores	8,020 15 0	831 6 1	—	8,852 1 1
Other Stores	46,237 8 11	8,658 15 2	—	54,896 4 1
Advances Repayable:—				
Coal for Irak (recoverable from War Office)	243 15 7	—	—	243 15 7
TOTAL CHARGED TO CENTRAL GOVERNMENT OF INDIA)	3,997,294 4 3	213,226 13 4	60,580 13 2	4,271,101 10 9
Madras	85,261 15 10	6,179 5 5	2,994 11 11	94,435 13 2
Bombay	183,266 1 10	17,188 3 8	4,680 17 11	205,135 3 5
Bengal	78,925 6 0	1,059 14 9	1,817 1 7	81,802 2 4
United Provinces	34,822 2 11	1,440 10 8	1,044 13 6	37,307 7 1
Punjab	151,099 16 10	10,301 5 7	4,499 8 6	165,900 10 11
Bihar and Orissa	7,878 13 4	336 16 7	236 9 9	8,451 19 8
Burma	101,724 12 11	12,019 2 2	2,944 17 0	116,688 12 1
Central Provinces and Berar	12,538 12 4	251 18 7	376 2 7	13,166 13 6
Assam	1,393 14 2	115 7 2	41 16 4	1,550 17 8
TOTAL CHARGED TO PROVINCIAL GOVERNMENTS OF INDIA	656,910 16 2	48,892 4 7	18,635 19 1	724,438 19 10
EXPENDITURE CHARGED AGAINST REVENUE.	**CENTRAL.**			
1. Customs	1,017 0 8	9 0 9	—	1,026 1 5
3. Salt	1,489 14 9	20 16 10	—	1,510 11 7
4. Opium	11 13 0	2 5	—	11 15 5
7. Stamps	25,636 16 10	2,151 3 9	1,831 0 7	29,619 1 2
8. Forest	4,315 2 0	98 13 8	—	4,413 15 8
XIII. Irrigation, &c., Works	8 4 3	18 0	—	9 2 3
18. Posts and Telegraphs (other than Stamps)	113,686 1 11	4,116 6 4	3,393 9 11	121,195 18 2
Posts and Telegraphs (Stamps)	99,074 8 1	8,313 6 10	7,076 1 5	114,463 16 4
Indo-European Telegraph	10,446 19 1	742 19 2	313 8 1	11,503 6 4
19. Interest on Ordinary Debt	1,439 17 10	19 10 11	—	1,459 8 9
22. General Administration	79 5 9	3 1 5	—	82 7 2
27. Ports and Pilotage	1,009 14 10	144 1 6	—	1,153 16 4
29. Political	1,588 4 8	130 3 2	—	1,718 7 10
30. Scientific Departments	20,663 11 9	475 2 4	—	21,138 14 1
32. Medical	3,714 9 6	153 5 1	—	3,867 14 7
„ (Reserved)	857 15 9	39 15 5	—	897 11 2
34. Agriculture	384 6 6	28 9 3	—	412 15 9
35. Industries	18 0	—	—	18 0
37. Miscellaneous Departments	3,192 16 10	106 13 7	—	3,299 10 5
38. Currency	358,750 3 7	4,948 0 7	—	363,698 4 2
39. Mint	710 0 11	32 6 3	—	742 7 2
41. Civil Works	1,777 2 11	74 0 0	—	1,851 2 11
46. Stationery and Printing	138,609 11 5	6,820 13 11	—	145,430 5 4
Carried forward	788,464 0 10	28,428 11 2	12,614 0 0	829,506 12 0

No. 6.—SUMMARY of PAYMENTS in the Year 1923–24 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
EXPENDITURE CHARGED AGAINST REVENUE—*cont.*				
Brought forward	788,464 0 10	28,428 11 2	12,614 0 0	829,506 12 0
Military Services:				
48. Army—Effective:				
Clothing	171,167 0 8	5,428 2 8	—	176,595 3 4
Ordnance, Arsenals and Depôts	224,766 0 6	6,388 19 8	—	231,155 0 2
Ordnance Factories	152,723 9 11	8,954 3 0	—	161,677 12 11
Medical	81,119 16 10	4,509 19 3	—	85,629 16 1
Military Farms (Dairy)	658 18 3	71 18 1	—	730 16 4
,, ,, (Grass)	285 9 2	14 0 10	—	299 10 0
Supply and Transport	4 7 4	*—7 10 10*	—	*—3 3 6*
Remount	3,358 6 10	236 16 0	—	3,595 2 10
Mechanical Transport	407,406 9 0	12,810 9 8	—	420,216 18 8
Aviation	362,259 7 1	6,560 18 1	—	368,820 5 2
Manufacture of 3·7-inch Howitzer Equipment	497 16 8	4 4 7	—	502 1 3
Publications and Miscellaneous	3,631 7 11	54 1 4	—	3,685 9 3
North-West Frontier	*—3,239 11 0*	—	—	*—3,239 11 0*
49. Marine	67,200 12 5	1,516 15 0	—	68,717 7 5
50. Military Works	50,792 3 4	3,703 13 10	—	54,495 17 2
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	2,311,095 15 9	78,675 2 4	12,614 0 0	2,402,384 18 1
EXPENDITURE NOT CHARGED TO REVENUE.				
53. State Railways:				
Eastern Bengal Railway	270,032 6 1	20,126 0 5	8,082 15 7	298,241 2 1
North-Western Railway	974,997 6 9	78,299 12 1	29,176 19 10	1,082,473 18 8
Oudh and Rohilkund Railway	339,300 18 4	22,730 15 4	10,159 18 7	372,191 12 3
Aden Railways	2,088 12 11	109 13 0	62 13 2	2,260 19 1
Jodhpur-Hyderabad Railway	5,979 17 1	525 8 11	179 7 10	6,684 13 10
Delhi (New Capital) Railway Works Scheme	—	3 1 10	—	3 1 10
Khyber Railway	9,973 4 8	1,220 17 9	298 10 4	11,492 12 9
55. Irrigation Works	213 0 0	2 14 6	6 7 10	222 2 4
57. New Capital at Delhi	29,220 18 10	2,043 5 11	—	31,264 4 9
REMITTANCE ACCOUNT.				
Stores supplied under War Indents:				
Clothing	*—54 13 6*	—	—	*—54 13 6*
Medical	*—55 2 2*	—	—	*—55 2 2*
Stores chargeable to Provincial and Local Funds and to Native States:				
Madras Provincial and Local Funds	45,166 6 1	8,623 14 0	—	53,790 0 1
Bombay Provincial and Local Funds	372 8 0	18 17 3	—	391 5 3
Bengal Provincial and Local Funds	476 14 5	9 15 3	—	486 9 8
Central India Province Provincial and Local Funds	222 0 5	6 8 8	—	228 9 1
Jaipur-Shaikhawati Railway	7,242 18 6	728 8 0	—	7,971 6 6
Udaipur-Chitorgarh Railway	777 16 6	102 18 1	—	880 14 7
TOTAL	3,997,050 8 8	213,226 13 4	60,580 13 2	4,270,857 15 2
Advances repayable :—				
Coal for Irak (recoverable from War Office)	243 15 7	—	—	243 15 7
TOTAL CHARGED TO CENTRAL GOVERNMENT OF INDIA	3,997,294 4 3	213,226 13 4	60,580 13 2	4,271,101 10 9

No. 6.—SUMMARY of PAYMENTS in the Year 1923-24 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
Bills payable:—				
Payments for Stores for Military Services:—				
48. Army—Effective:—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Clothing	185,901 12 2	5,781 19 5	—	191,683 11 7
Ordnance, Arsenals and Depôts	364,184 13 4	12,502 1 4	—	376,686 14 8
Ordnance Factories	166,361 17 6	9,137 8 5	—	175,499 5 11
Medical	86,259 1 3	4,747 16 0	—	91,006 17 3
Military Farms (Dairy)	750 8 1	74 12 2	—	825 0 3
„ „ (Grass)	291 18 5	11 13 1	—	303 11 6
Supply and Transport	114 5 9	19 2 6	—	133 8 3
Remounts	3,352 4 1	236 16 0	—	3,589 0 1
Mechanical Transport	328,527 5 3	12,313 15 4	—	340,841 0 7
Aviation	310,091 8 8	15,119 16 0	—	325,211 4 8
Manufacture of 3·7-inch Howitzer Equipment	6,533 11 1	5 5 4	—	6,538 16 5
Publications and Miscellaneous	3,071 9 1	47 1 4	—	3,118 10 5
North West Frontier	*—3,177 8 11*	1 13 4	—	*—3,175 15 7*
49. Marine	80,844 6 6	2,008 11 1	—	82,852 17 7
50. Military Works	60,170 7 3	4,574 18 1	—	64,745 5 4
TOTAL	1,593,276 19 6	66,582 9 5	—	1,659,859 8 11
PROVINCIAL.				
MADRAS.				
5. Land Revenue	20 8 0	2 3 11	12 3	23 4 2
6. Excise	303 11 7	19 17 9	9 2 1	332 11 5
7. Stamps	10,541 7 6	884 10 7	752 17 8	12,178 15 9
8. Forest	263 13 5	5 2 10	7 18 2	276 14 5
22. General Administration	30 6 2	3 7	18 3	31 8 0
25. Jails and Convict Settlements	2,238 3 0	124 6 10	67 2 10	2,429 12 8
26. Police	3,250 9 4	54 15 5	97 10 3	3,402 15 0
30. Scientific Departments	23 1 1	2 11 9	13 10	26 6 8
31. Education	3,095 0 7	108 13 2	92 17 0	3,296 10 9
32. Medical	11,184 14 10	411 3 0	335 10 9	11,931 8 7
33. Public Health	1,263 5 2	57 16 8	37 17 10	1,358 19 8
34. Agriculture	812 4 1	46 17 7	24 7 3	883 8 11
„ (Veterinary)	352 13 10	5 4 2	10 11 6	368 9 6
35. Industries (*Transferred*)	4,749 4 3	175 17 8	142 9 7	5,067 11 6
„ (*Reserved*)	277 17 11	9 18 7	8 6 9	296 3 3
35B. „ (Fisheries)	1,990 18 9	495 7 1	59 14 7	2,546 0 5
37. Miscellaneous Departments	79 10 0	—	2 7 9	81 17 9
41. Civil Works	15,256 17 3	2,652 11 9	457 14 1	18,367 3 1
46. Stationery and Printing (Stationery)	22,393 3 10	962 16 8	671 18 4	24,027 18 10
46. Stationery and Printing (Government Press)	7,135 5 3	159 6 5	214 1 2	7,508 12 10
TOTAL charged to Revenue	85,261 15 10	6,179 5 5	2,994 11 11	94,435 13 2
BOMBAY.				
5. Land Revenue	3,301 16 4	135 6 11	99 1 2	3,536 4 5
6. Excise	4 13 1	1 15 11	2 9	6 11 9
7. Stamps	9,989 19 6	838 5 2	713 10 0	11,541 14 8
8. Forest	53 5 3	1 13 1	1 11 11	56 10 3
9. Registration	829 1 9	33 14 0	24 17 5	887 13 2
15. Irrigation, &c.	111 16 6	4 6 7	3 6 11	119 10 0
22. General Administration	14 15 6	—	8 11	15 4 5
25. Jails and Convict Settlements	1,094 15 3	37 8 2	32 16 11	1,165 0 4
26. Police	365 2 10	21 6 11	10 19 1	397 8 10
32. Medical	3,771 2 6	83 8 9	112 15 9	3 967 7 0
33. Public Health	788 7 4	5 4 2	23 13 1	817 4 7
34. Agriculture	11 3	4 6	4	16 1
35. Industries	—	320 10 0	—	320 10 0
41. Civil Works (*Transferred*)	12,320 0 1	1,118 6 5	321 8 9	13,759 15 3
„ (*Reserved*)	193 3 0	5 17 7	5 15 11	204 16 6
46. Stationery and Printing	26,138 0 6	923 4 2	784 2 8	27,845 7 4
TOTAL charged to Revenue	58,976 10 8	3,530 12 4	2,134 11 7	64,641 14 7
55. Construction of Irrigation, &c.	766 16 5	27 12 6	21 1 1	815 10 0
56A. Capital outlay on Improvements on Public Health	1,862 4 0	—	55 17 4	1,918 1 4
59. Bombay Development Scheme	121,660 10 9	13,629 18 10	2,469 7 11	137,759 17 6
TOTAL	183,266 1 10	17,188 3 8	4,680 17 11	205,135 3 5

No. 6.—SUMMARY of PAYMENTS in the year 1923–24 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance on Stores (excluding Freight).	Total.
BENGAL.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
6. Excise	62 1 0	—	1 17 3	63 18 3
8. Forest (Voted)	371 7 8	56 13 8	11 2 10	439 4 2
„ (Non-Voted)	2,827 18 9	281 8 0	84 16 9	3,194 3 6
15. Irrigation, &c.	96 12 9	19 6	2 17 11	100 10 2
25. Jails and Convict Settlements	1,768 10 5	129 2 2	53 1 0	1,950 13 7
31. Education	—	10	—	10
32. Medical	5,312 9 6	132 19 0	159 7 5	5,604 15 11
33. Public Health	519 19 6	10 15 4	15 11 11	546 6 9
34. Agriculture	271 15 6	19 0 9	8 2 11	298 19 2
35. Industries (*Transferred*)	248 4 2	12 4 2	7 9 0	267 17 4
„ (*Reserved*)	2,508 0 8	306 12 8	75 4 3	2,889 17 7
41. Civil Works	24 0 6	10 6	14 5	25 5 5
46. Stationery and Printing	3,959 5 7	109 8 2	119 14 11	4,188 8 8
TOTAL charged to Revenue	17,970 6 0	1,059 14 9	540 0 7	19,570 1 4
55. Construction of Irrigation, &c.	60,955 0 0	—	1,277 1 0	62,232 1 0
TOTAL	78,925 6 0	1,059 14 9	1,817 1 7	81,802 2 4
UNITED PROVINCES OF AGRA AND OUDH.				
6. Excise	14 17 8	3 16 6	9 0	19 3 2
XIII. Irrigation	48 4 0	1 16 5	1 8 11	51 9 4
25. Jails and Convict Settlements	183 0 8	1 13 9	5 9 10	190 4 3
26. Police	3,272 12 8	53 2 0	98 3 7	3,423 18 3
31. Education	138 2 5	4 17 5	4 2 11	147 2 9
32. Medical	10 8	—	4	11 0
33. Public Health	523 9 4	16 2 10	15 14 2	555 6 4
34. Agriculture	1,951 10 5	29 1 1	58 10 11	2,039 2 5
35. Industries	7 18 4	18 0	4 9	9 1 1
37. Miscellaneous Departments	56 0 6	7 10	1 13 7	58 1 11
41. Civil Works	584 17 8	44 1 3	17 10 11	646 9 10
46. Stationery and Printing	1,112 18 11	20 15 4	33 7 9	1,167 2 0
TOTAL charged to Revenue	7,894 3 3	176 12 5	236 16 8	8,307 12 4
55. Construction of Irrigation, &c.	26,927 19 8	1,263 18 3	807 16 10	28,999 14 9
TOTAL	34,822 2 11	1,440 10 8	1,044 13 6	37,307 7 1
PUNJAB.				
6. Excise	9 17 9	—	5 11	10 3 8
8. Forest	2,242 2 0	74 12 7	67 5 3	2,383 19 10
XIII. Irrigation, &c.	126 6 2	15 19 9	3 15 9	146 1 8
15. Irrigation, &c.	225 0 1	2 6 11	6 15 0	234 2 0
22. General Administration	95 12 4	9 0 11	2 17 4	107 10 7
25. Jails and Convict Settlements	424 2 0	9 7 0	12 14 6	446 3 6
26. Police	144 5 0	4 4 0	4 6 7	152 15 7
31. Education	38 5 7	—	1 2 11	39 8 6
32. Medical	211 2 11	5 10 2	6 6 7	222 19 8
34. Agriculture	6,134 3 5	389 15 7	184 0 5	6,707 19 5
35. Industries	7,154 10 0	267 11 1	214 12 9	7,636 13 10
41. Civil Works	1,226 6 9	85 5 2	38 10 2	1,350 2 1
46. Stationery and Printing	1,455 3 5	28 6 1	43 15 9	1,527 5 3
TOTAL charged to Revenue	19,486 17 5	891 19 3	586 8 11	20,965 5 7
52A. Forest (Capital Expenditure)	597 1 0	20 13 10	17 18 3	635 13 1
55. Construction of Irrigation, &c.	131,015 18 5	9,388 12 6	3,895 1 4	144,299 12 3
TOTAL	151,099 16 10	10,301 5 7	4,499 8 6	165,900 10 11

No. 6.—SUMMARY of PAYMENTS in the year 1923-24 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
BURMA.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7. Stamps	941 19 9	79 0 11	67 5 7	1,088 6 3
8. Forest	290 9 8	14 7 0	8 14 5	313 11 1
XIII. Irrigation, &c.	23 5 2	10 2	13 11	24 9 3
15. Irrigation, &c.	24,229 2 4	1,115 5 6	558 2 1	25,902 9 11
22. General Administration	15 17 9	1 15 3	9 6	18 2 6
25. Jails and Convict Settlements	119 17 6	16 0 4	3 11 10	139 9 8
26. Police	829 5 11	25 7 0	24 17 6	879 10 5
27. Ports and Pilotage	4,273 19 11	4,171 14 11	177 19 5	8,623 14 3
32. Medical	837 18 7	35 14 9	25 2 6	898 15 10
33. Public Health	174 4 0	14 15 7	5 4 6	194 4 1
34. Agriculture	3,518 8 10	85 18 11	105 11 1	3,709 18 10
35. Industries	14 11	—	6	15 5
41. Civil Works	60,806 15 2	6,381 8 2	1,797 3 4	68,985 6 8
46. Stationery and Printing	5,353 11 11	76 16 11	160 15 4	5,591 4 2
47. Miscellaneous	309 1 6	6 9	9 5 6	318 13 9
TOTAL charged to Revenue	101,724 12 11	12,019 2 2	2,944 17 0	116,688 12 1
BIHAR AND ORISSA.				
6. Excise	162 6 3	3 5 7	4 17 3	170 9 1
7. Stamps	119 1 0	1 3 8	3 11 5	123 16 1
9. Registration	8 16 0	10 6	5 4	9 11 10
XIII. Irrigation, &c.	100 10 10	5 12 4	3 0 4	109 3 6
22. General Administration	69 18 8	4 11 2	2 1 11	76 11 9
24. Administration of Justice	31 6 10	3 0 9	18 9	35 6 4
25. Jails and Convict Settlements	2,871 8 1	140 0 2	86 2 10	3,097 11 1
26. Police	80 3 11	4 17 1	2 8 2	87 9 2
31. Education	98 15 7	3 7 6	3 2 3	105 5 4
32. Medical	122 0 8	14 5 11	3 13 2	139 19 9
34. Agriculture	7 19 10	9 4	4 9	8 13 11
35. Industries	16 8 1	1 5 6	9 9	18 3 4
41. Civil Works	754 18 6	31 1 9	22 12 11	808 13 2
46. Stationery and Printing	3,434 19 1	123 5 4	103 0 11	3,661 5 4
TOTAL charged to Revenue	7,878 13 4	336 16 7	236 9 9	8,451 19 8
CENTRAL PROVINCES AND BERAR.				
5. Land Revenue	8 3 5	10 5	4 10	8 18 8
8. Forest	26 4 5	1 12 8	15 7	28 12 8
15. Irrigation, &c.	16 8 9	1 5 7	9 9	18 4 1
22. General Administration	145 15 8	8 4 2	4 7 7	158 7 5
24. Administration of Justice	26 10 0	1 10 2	15 9	28 15 11
25. Jails and Convict Settlements	16 2 11	18 4	9 8	17 10 11
26. Police	97 2 2	4 8 6	2 18 3	104 8 11
31. Education	44 1 11	2 10 2	1 6 5	47 18 6
32. Medical	33 12 4	2 5 11	1 0 1	36 18 4
35. Industries	49 15 8	3 7 7	1 9 10	54 13 1
41. Civil Works	57 18 4	2 8 8	1 14 8	62 1 8
46. Stationery and Printing	590 17 6	19 16 5	17 14 7	628 8 6
TOTAL charged to Revenue	1,112 13 1	48 18 7	33 7 0	1,194 18 8
52B. Stationery and Printing	8,141 17 3	114 0 0	244 5 2	8,500 2 5
55. Construction of Irrigation, &c.	3,284 2 0	89 0 0	98 10 5	3,471 12 5
TOTAL	12,538 12 4	251 18 7	376 2 7	13,166 13 6

No. 6.—SUMMARY of PAYMENTS in the year 1923-24 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
ASSAM.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
8. Forest - - - - -	7 0	2 3	2	9 5
13. Provincial Railways—Jorhat - -	363 13 0	50 18 0	10 18 3	425 9 3
22. General Administration - -	5 8	—	2	5 10
26. Police - - - - -	185 8 9	8 9 6	5 11 4	199 9 7
41. Civil Works - - - -	751 11 1	50 10 0	22 10 11	824 12 0
46. Stationery and Printing - -	92 8 8	5 7 5	2 15 6	100 11 7
TOTAL - -	1,393 14 2	115 7 2	41 16 4	1,550 17 8

No. 7.

STATEMENT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1923 to 31st March 1924.

			£ s. d.
Salaries of Establishments in England			3,138 8 1
Provisions and Stores for Troops and Horses			*—509 10 11*
Miscellaneous Charges			653 14 11
Advance, subject to adjustment, in respect of the estimated normal cost of the Indian Troop Service in accordance with the terms of the Memorandum agreed to by the Indian and Imperial Governments		610,000 0 0	
Less Adjustments:	£ s. d.		
For the year 1921–22	1,974 3 7		
„ „ 1922–23	4,815 13 10		
„ „ 1923–24	25,000 0 0	31,789 17 5	
			578,210 2 7
			581,492 14 8
Net Expenditure in England as shown in the Home Accounts :—			
Disbursements (page 17)		582,002 5 7	
Receipts (page 14)		509 10 11	
			581,492 14 8

F. J. WALLER,
for Assistant Secretary for Finance
(Sea Transport Section)
Board of Trade.

BOARD OF TRADE, 19th March 1925.

No. 8.—GENERAL ACCOUNT (Estimated) of the RECEIPTS AND DISBURSEMENTS in

RECEIPTS.

	Secretary of State. Central.	High Commissioner. Central.	Total.
REVENUE:	£	£	£
Taxes on Income	—	*— 12,059*	*—12,059*
Railway Revenue Account	234,852	—	234,852
Posts and Telegraphs	82,889	—	82,889
Interest	1,827,526	2,268	1,829,794
Currency	519,566	—	519,566
Mint	3	—	3
Superannuation Allowances and Pensions: Receipts in aid	13,442	23,820	37,262
Stationery and Printing: Sale of Government Publications	—	1,066	1,066
Miscellaneous	2,656	21,218	23,874
Military Services:			
Army—Effective	352,864	571	353,435
Army—Non-Effective	103,564	5,590	109,154
Extraordinary Receipts	1,646,521	250,000	1,896,521
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	4,783,883	292,474	5,076,357
CAPITAL ACCOUNT NOT CHARGED TO REVENUE:			
STATE RAILWAYS	129,000	—	129,000
DEBT, DEPOSITS AND ADVANCES:			
Permanent Debt Incurred	18,685,486	—	18,685,486
Unfunded Debt	1,881	19,186	21,067
Repayment of Advances	543,299	10,432	553,731
Bills payable	—	2,193,797	2,193,797
Gold Standard Reserve	79,993,501	—	79,993,501
Paper Currency Reserve	70,663,053	—	70,663,053
Miscellaneous Deposits	22,299	370,705	393,004
REMITTANCES:			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Receipts from the Imperial Exchequer	3,913,066	—	3,913,066
Government of India Rupee Loan, 1924	431	—	431
Other remittance transactions	420,819	248,858	669,677
Secretary of State's Bills and other Transfers	41,470,162	—	41,470,162
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	—	8,996,667	8,996,667
TOTAL RECEIPTS	220,626,880	12,132,119	232,758,999
OPENING BALANCE, 1ST APRIL 1924	10,191,878	192,369	10,384,247
	230,818,758	12,324,488	243,143,246

INDIA OFFICE,
May 1925.

England of the Government of *India*, from 1st April 1924 to 31st March 1925.

	Secretary of State.		High Commissioner.		Total.
	Central.	Provincial.	Central.	Provincial.	
EXPENDITURE:	£	£	£	£	£
Customs	458	—	14,056	—	14,513
Taxes on Income	245	—	7,635	—	7,880
Salt	—	—	6,313	—	6,313
Opium	—	—	4,181	—	4,181
Land Revenue	—	3,840	337	18,220	22,397
Excise	—	—	166	9,099	9,265
Stamps	—	—	32,701	35,815	68,516
Capital Outlay on Security Printing Press	—	—	4,786	—	4,786
Forest	518	4	21,364	82,841	104,727
Schedule Taxes	—	—	—	45	45
Registration	—	—	—	1,609	1,609
Railway Revenue Account	8,489,700	—	119,213	—	8,608,913
Irrigation, Navigation, Embankment and Drainage Works	—	194	4,983	52,475	57,652
Posts and Telegraphs	35,460	—	259,281	—	294,741
Interest on Debt	6,040,849	—	534	62	6,041,445
Reduction or Avoidance of Debt	2,066,890	—	—	—	2,066,890
General Administration	86,163	1,679	217,580	318,414	623,836
Audit	2,242	—	18,674	—	20,916
Administration of Justice	—	1,810	3,659	133,610	139,079
Jails and Convict Settlements	314	327	3,173	18,671	22,485
Police	575	3,745	12,075	157,911	174,306
Ports and Pilotage	1,254	108	9,887	23,208	34,457
Ecclesiastical	281	—	44,968	—	45,249
Political	*– 47,768*	—	60,294	—	12,526
Scientific	4,533	352	55,028	—	59,913
Education	537	222	5,705	92,878	99,342
Medical	679	4,304	9,960	85,488	100,431
Public Health	1,385	770	3,796	27,325	33,276
Agriculture	3,063	2	8,976	47,501	59,542
Industries	31	2	2,716	23,368	26,117
Aviation	273	—	—	—	273
Miscellaneous Departments	4,359	1	29,735	41,616	75,711
Currency	644	—	218,274	—	218,918
Mint	4	—	2,448	—	2,452
Civil Works	1,374	1,244	7,048	173,386	183,052
Territorial and Political Pensions	12,239	—	50	—	12,289
Superannuation Allowances and Pensions	472,854	131	1,451,489	314,446	2,238,920
Stationery and Printing	*– 1,569*	1	74,921	70,254	143,607
Miscellaneous	213,869	2,151	10,520	13,525	240,065
Military Services: Army—Effective	3,639,547	—	1,885,770	—	5,525,317
Army—Non-Effective	3,639,039	—	46,533	—	3,685,572
Royal Air Force	214,037	—	353,692	—	567,729
Marine	180,650	—	38,591	—	219,241
Military Engineer Services	15,912	—	36,975	—	52,887
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	25,080,641	20,887	5,088,086	1,741,767	31,931,381
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:					
Construction of State Railways	4,807,714	—	1,645,520	—	6,453,234
State Railways: Discharge of Debentures	18,950,000	—	—	—	18,950,000
Construction of Irrigation, Navigation, Embankment and Drainage Works	—	22	—	493,157	493,179
Initial Expenditure on New Capital at Delhi	16,147	—	26,800	—	42,947
Bombay Development Scheme	—	—	—	12,687	12,687
Industrial Development	—	—	—	1,018	1,018
Public Health	—	—	—	1,017	1,017
Civil Works	—	—	—	921	921
Hydro Electric Scheme	—	—	—	2,670	2,670
Stationery	—	—	—	156	156
DEBT, DEPOSITS AND ADVANCES:					
Unfunded Debt	4,239	—	10,456	—	14,695
Advances Repayable	32,650	—	23,708	—	56,358
Bills payable	—	—	2,396,005	—	2,396,005
Gold Standard Reserve	79,991,256	—	—	—	79,991,256
Paper Currency Reserve	70,663,053	—	—	—	70,663,053
Miscellaneous Deposits	1,624,828	—	546,471	—	2,171,299
REMITTANCES:					
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to the Imperial Exchequer	842,986	—	—	—	842,986
Transfer through Paper Currency Reserve	5,996,635	—	—	—	5,996,635
Other Remittance Transactions	462,255	—	135,798	—	598,053
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	8,996,667	—	—	—	8,996,667
	217,469,071	20,909	9,872,844	2,253,393	229,616,217
	20,909	—	2,253,393	—	—
TOTAL DISBURSEMENTS	217,489,980	—	12,126,237	—	229,616,217
CLOSING BALANCE, 31ST MARCH 1925	13,328,778	—	198,251	—	13,527,029
	230,818,758	—	12,324,488	—	243,143,246

SIDNEY TURNER, *Accountant-General.*

***No. 9.**—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1924

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:	£	£	£
Bengal-Nagpur Railway: Dividends on Government holding - -	235		
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway) - - -	48,000		
		48,235	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits -	8,044		
Southern Punjab Railway: Ditto - -	178,573		
		186,617	
			234,852
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Receipts on Common Purse Accounts - - - - - - -		191,213	
Less—Payments in respect of Revenue:			
Message Revenue - - - - - - - - -		*– 95,674*	
Australasian Message Fund - - - - - - - -		*– 12,800*	
			82,739
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contribution by His Majesty's Treasury towards the—			
Maintenance of the Arabistan Line - - - - - - - -			150
INTEREST:			
Interest realised from investment of Cash Balance, &c. - - - - - -		480,454	
Interest, Discount, &c., on Gold Standard Reserve holding - - - - -		1,347,072	
			1,827,526
Carried forward - - - - - - - - -			2,145,267

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of State in Council of India on account of the Central Government of India, to 31st March 1925.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS:			
Sundry items			458
TAXES ON INCOME:			
Sundry items			245
FOREST:			
Sundry items			518
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	1,188,274		
Eastern Bengal Railway (including Bengal Central Railway)	123,843		
Great Indian Peninsula Railway	842,685		
Indian Midland Railway	18,365		
Madras Railway	362,193		
Oude and Rohilkund Railway	315,591		
Scinde Punjab and Delhi Railway	350,711		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·30415 per cent. on 15,841,099*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1925	2,693,041		
	6,426,422		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	6,976		
		6,433,398	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Great Indian Peninsula Railway		81,250	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	75,736		
Bengal-Nagpur Railway	380,114		
Bombay Baroda and Central India Railway	94,979		
Burma Railways	112,500		
East Indian Railway	521,250		
Great Indian Peninsula Railway	199,750		
Madras and Southern Mahratta Railway	329,045		
Ditto (Mysore Railway)	48,000		
South Indian Railway	160,448		
		1,921,822	
MISCELLANEOUS RAILWAY EXPENDITURE:			
East Indian Railway: Rental paid to South Behar Railway Company	30,000		
Sundry items	23,230		
		53,230	
			8,489,700
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service		30,500	
Miscellaneous Expenditure		3,468	
			33,968
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contingencies			992
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Instalment of the repayment of Loan from His Majesty's Treasury towards the reconstruction of the Arabistan Line			500
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		11,393,272	
Deduct:—Chargeable to—			
State Railways—Interest on Debt	*—6,426,422*		
State Railways—Interest chargeable against Companies on Advances	*—81,250*		
		—6,507,672	
		4,885,600	
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised		111,415	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		963,295	
MANAGEMENT OF DEBT		80,539	
			6,040,849
Carried forward			14,567,230

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1924 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£
Brought forward		2,145,267
CURRENCY:		
Paper Currency Reserve Investment: Interest and Discount		519,566
MINT:		
Indian coins, &c., sent home for assay		3
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	5,564	
Subscriptions in respect of the Indian Military Funds, &c.	5,537	
Subscriptions, &c., towards Indian Civil Service Family Pensions	2,045	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service	296	
		13,442
Carried forward		2,678,278

of State in Council of India on account of the Central Government of India, 31st March 1925—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

			£
	Brought forward		14,567,230
REDUCTION OR AVOIDANCE OF DEBT:			
British 5 per cent. War Loan (1929–47) (Sinking Fund)		464,705	
Annuities in purchase of Railways (Capital Portion):			
East Indian Railway	331,783		
Eastern Bengal Railway	32,467		
Great Indian Peninsula Railway	636,288		
Madras Railway	158,886		
Scinde Punjab and Delhi Railway	99,542		
		1,258,966	
Sinking Funds:			
East Indian Railway	203,134		
Eastern Bengal Railway	15,281		
Scinde Punjab and Delhi Railway	124,804		
		343,219	
			2,066,890
GENERAL ADMINISTRATION:			
Home Establishment, &c.	220,436		
Less: Contribution by His Majesty's Treasury	*—137,100*		
		83,336	
Administration in India:			
Miscellaneous expenditure		2,827	
			86,163
AUDIT:			
Home Establishment		14,080	
Less: Contribution by His Majesty's Treasury		*—7,800*	
Portion charged to High Commissioner		*—4,187*	
		2,093	
Miscellaneous		149	
			2,242
JAILS AND CONVICT SETTLEMENTS:			
Sundry items			314
POLICE:			
Sundry items			575
PORTS AND PILOTAGE			
Sundry items			1,254
ECCLESIASTICAL			
Sundry items			281
POLITICAL:			
Sundry items		20,912	
Deduct—Receipts on account of Diplomatic and Consular Services		*—68,680*	
			—47,768
SCIENTIFIC DEPARTMENTS:			
Sundry items			4,533
EDUCATION:			
Sundry items			537
MEDICAL:			
Sundry items			679
PUBLIC HEALTH:			
Grants for Medical Research, &c.			1,385
AGRICULTURE:			
Sundry items			3,063
INDUSTRIES:			
Sundry items			31
AVIATION: Sundry items			273
MISCELLANEOUS DEPARTMENTS: Sundry items			4,359
CURRENCY: Sundry items			644
MINT: Sundry items			4
CIVIL WORKS: Sundry items			1,374
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		11,290	
Members of the Bengal Nizamut Family		949	
			12,239
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		71,936	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		400,918	
			472,854
Carried forward			17,179,156

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1924 to

RECEIPTS—*continued.*

Revenue—*continued.*

			£
	Brought forward		2,678,278
MISCELLANEOUS:			
Miscellaneous Home Receipts, &c.			2,656
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of	£	£	
Cost of the Transport of Troops	130,000		
Military charges for Aden	72,000		
Adjustment with War Office arising out of reduction in the Establishment of British Troops	75,000		
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	46,300		
		323,300	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	28,451		
Indian Troop Service	7		
Miscellaneous	1,106		
		29,564	
		352,864	
ARMY—NON-EFFECTIVE:			
Contribution by the Imperial Government in respect of pensionary charges of Indian troops		59,510	
Subscriptions towards Indian Military Service Family Pensions		44,054	
			456,428
EXTRAORDINARY RECEIPTS:			
Enemy Ships under control of India Office: Transfer from Suspense		1,400,000	
" " Director, Royal Indian Marine: Transfer from Remittance		209,148	
Receipt from Germany under provisions of "Dawes" Scheme		37,373	
			1,646,521
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			4,783,883

of State in Council of India on account of the Central Government of India, 31st March 1925—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£
Brought forward		17,179,156
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding for the India Office, &c.	7,031	
Less: Contribution by His Majesty's Treasury	*—8,600*	
		—1,569
MISCELLANEOUS:		
Contribution towards expenses of the Secretariat of the League of Nations	70,526	
Miscellaneous expenditure	143,343	
		213,869
MILITARY SERVICES:		
ARMY—EFFECTIVE:	£	
Payments to War Office for British Troops serving in India	1,455,000	
Discharge Gratuity and Deferred Pay of British Troops	16,208	
Furlough Allowances and Voyage Pay of British Troops serving in India	73,398	
Furlough Allowances: Indian Army: Regimental	259,357	
" " Indian Army Service Corps	40,942	
" " Royal Army Service Corps	1,108	
Leave pay and gratuities of temporary Officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920	6,335	
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army	2,325	
Unemployment Insurance: Army	66,439	
National Health Insurance: Army	64,500	
Marriage Allowances and Allotments: British Troops	344,244	
" " " Indian Army	43,669	
Bounties to British Troops for extension of service	*—1,968*	
Pay of Second Lieutenants on appointment	2,619	
Miscellaneous Army Charges	4,181	
Educational and Instructional Charges	39,295	
Hospitals: Furlough Allowances and miscellaneous expenditure	65,837	
Veterinary: Furlough Allowances and miscellaneous expenditure	2,521	
Arsenals: Furlough Allowances and miscellaneous expenditure	24,782	
Ordnance Factories: Miscellaneous expenditure	322	
Staff: Furlough Allowances and miscellaneous expenditure	44,127	
Stores taken to India with troops: Clothing	65	
" " " Ordnance	35,708	
Purchase of Horses, Mules and Donkeys	8	
Gratuities and Allowances to Surplus Officers of the Indian Army	529,090	
Indian Troop Service and Cost of Transport not charged to Troop Service	479,351	
Land Transport	462	
Miscellaneous	39,562	
		3,639,547
ARMY—NON-EFFECTIVE:		
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,284,796	
Pay of Non-effective Colonels of Royal Artillery	1,690	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,901,169	
Wound Pensions and Gratuities	12,117	
Miscellaneous Pensions, &c.	227,723	
Gratuities to Surplus Cavalry Officers	1,250	
Indian Military Service Family Pensions	210,294	
		3,639,039
ROYAL AIR FORCE:		
Air Ministry for Troops serving in India: Effective Charges	97,600	
Furlough Allowances, &c.	3,050	
Marriage Allowances and Allotments	45,339	
Unemployment Insurance	7,250	
Waziristan Gratuities	2,449	
Stores taken to India with Airmen	5,000	
Cost of Sea Transport	35,713	
Discharge Gratuities	2,250	
Voyage Pay	15,386	
		214,037
MARINE—EFFECTIVE:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,000	
Royal Indian Marine Furlough Pay	16,582	
Gratuities, &c.: Surplus Officers, R.I.M.	4,072	
Sundry items	12,286	
		132,940
MARINE—NON-EFFECTIVE:		
Royal Indian Marine Retired Pay	47,116	
Indian Navy Retired Pay	594	
		47,710
MILITARY ENGINEER SERVICES:		
Furlough Pay of Royal Engineer personnel		15,912
		7,689,185
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		25,080,641

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1924 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	4,783,883

RAILWAY CAPITAL ACCOUNT:

	£	£	£
CONSTRUCTION OF STATE RAILWAYS:			
Sale proceeds of lease of portion of London Offices of the East Indian Railway Company	24,000		
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:			
Bengal and North-Western Railway: Receipt on account of expenditure in India on Tirhoot State Railway	105,000		
		129,000	

PERMANENT DEBT INCURRED:

India 5½ per cent. Stock	98,723		
India 4½ per cent. Stock	86,763		
Debenture Stock of East Indian Railway Company for which Secretary of State incurs liability on termination of the Company's contract	18,500,000		
		18,685,486	
UNFUNDED DEBT:			
Subscriptions to the Indian Military Widows' and Orphans' Fund			1,881

DEPOSITS AND ADVANCES.

	£	£	£
REPAYMENT OF ADVANCES:			
Repayment by the Imperial Government of Expenditure in England in connection with			
Indian Troops serving in War Areas	10,581		
Pay of Second Lieutenants on appointment to the Indian Army	1,075		
Civil Administration of Iraq	2,352		
Lighting and Buoying the Persian Gulf	731		
South Persia Military Police	135		
Payments in England on A.F.O. 1706	2,219		
Moiety of Expenditure in England in connection with			
Troops serving in Persia	1,613		
Military charges at Aden	11,984		
Portion of advances to the Persian Government	24,910		
Portion of Investment in Indian Railway Debentures subsequently realised	480,372		
Miscellaneous	7,327		
		543,299	
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c.	78,394,684		
Dividends on investments, Discount on Treasury Bills, &c.	1,598,817		
		79,993,501	
PAPER CURRENCY RESERVE:			
British Treasury Bills maturing	64,666,418		
Transfer from Treasury balance	5,996,635		
		70,663,053	
MISCELLANEOUS DEPOSITS:			
Mysore Debenture Stock Sinking Fund:	£		
Interest on investments	4,688		
Investment Account	8,075		
	12,763		
Indian Cadets at Sandhurst	5,993		
Miscellaneous	3,543		
		22,299	
			151,222,152
Carried forward			174,822,402

of State in Council of India on account of the Central Government of India, 31st March 1925—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	25,080,641

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:

STATE RAILWAYS WORKED BY THE STATE:			
Miscellaneous Payments			1,393
STATE RAILWAYS WORKED BY COMPANIES:	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).	
	£	£	
Assam-Bengal Railway	—	61,970	
Bengal-Nagpur Railway	200,000	964,426	
Bengal and North-Western Railway	—	132,164	
Bombay, Baroda and Central India Railway	—	478,211	
Burma Railways	—	250,599	
East Indian Railway	—	1,122,176	
Great Indian Peninsula Railway	—	971,260	
Madras and Southern Mahratta Railway	—	522,214	
Rohilkhund and Kumaon Railway	—	7,014	
South Indian Railway	250,000	296,287	
	450,000	4,806,321	5,256,321
Debenture Stock of East Indian Railway Company for which Secretary of State incurs liability on termination of Company's Contract			18,500,000

CIVIL WORKS:

INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:		
Miscellaneous Payments	16,147	
		23,773,861

DEBT.

UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund	4,239

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:

Recoverable from the Imperial Government:			
Expenditure in England in connection with	£		
Indian Troops serving in War Areas	12,120		
South Persia Military Police	62		
Payments in England on A.F.O. 1706	2,054		
Pay of Second Lieutenants on appointment to the Indian Army	578		
Moiety of Expenditure in England in connection with			
Troops serving in Persia	225		
Military expenditure at Aden	11,984		
Miscellaneous	5,627		
		32,650	
GOLD STANDARD RESERVE:			
Investments in British Securities	78,644,184		
Interest credited to Revenue	1,347,072		
		79,991,256	
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills		70,663,053	
MISCELLANEOUS DEPOSITS:			
Earnings of Enemy Ships: Transfer to Revenue	1,400,000		
" " " " Refund of Hire Money	200,000		
Mysore Debenture Stock Sinking Fund	12,624		
Indian Cadets at Sandhurst	8,754		
Miscellaneous	3,450		
		1,624,828	
			152,311,787
Carried forward			201,170,528

No. 9.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1924 to

RECEIPTS—*continued.*

	£
Brought forward	174,822,402

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

War Office:		
Repayments in respect of		
Military Expenditure at Aden		
Indian Force in North China	4,537	
Payments in India on A.F.O. 1706	129,481	
Remittances of Asiatic Artillery, &c.	21,386	
		231,420
Admiralty:		
Repayments in respect of		
Advances in India on account of Naval Services		168,251
Air Ministry:		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	1,275,000	
War Expenditure in Iraq and Palestine	226,122	
Payments in India on A.F.O. 1706	66,377	
		1,567,499
Foreign Office:		
Repayments in respect of moiety of expenditure in India in connection with		
Lighting and buoying the Persian Gulf	26,305	
Persian Gulf Radio Offices	294	
Troops serving in Persia	11,778	
		38,377
Board of Trade:		
Repayments in respect of		
Turkish Lighthouses in the Red Sea	9,720	
Balances on Indian Shipping Masters' Accounts	3,621	
		13,341
Other Imperial Government Departments:		
Repayments in respect of		
Pensions, &c., issued in India to British officers and men (Naval and Military) or their dependants	122,075	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	76,797	
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	424,439	
Opium shipped to Hong Kong, the Straits Settlements, and Siam	1,076,956	
Miscellaneous	193,911	
		1,894,178
Government of India Rupee Loan, 1924		431
Other Remittance Transactions:		
Miscellaneous		367,615
Exchange Adjustments on Remittance Transactions		53,204
Secretary of State's Bills and other Transfers:		
Bills of Exchange and Telegraphic Transfers on India	7,579,162	
Sterling purchased in India	33,191,000	
Sterling obtained in England	700,000	
		41,470,162
		45,804,478
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		220,626,880
BALANCE, 1ST APRIL 1924 (Home Treasury, 10,190,937*l.*; Gold Standard Reserve, 941*l.*)		10,191,878
		£230,818,758

INDIA OFFICE,
May 1925.

of State in Council of India on account of the Central Government of India, 31st March 1925—*cont.*

DISBURSEMENTS—*continued.*

	£
Brought forward	201,170,528

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Payments in England on I.A.F. 602	95,098	
Effects of deceased Officers and Men of the British Army	11,021	
War Expenditure in India	129,618	
		235,737
Air Ministry:		
Payments in England on I.A.F. 602		39,502
Admiralty:		
Transports		153,964
Foreign Office:		
South Persia Military Police		219
Ministry of Health:		
National Health Insurance: Sale of Stamps in India		173
Board of Trade:		
Little Basses Light Vessel Dues		5,869
Other Imperial Government Departments:		
Postal and Money Order Transactions	5,070	
Disposal and Liquidation Commission: Sale proceeds of surplus stores in India	18,317	
Miscellaneous Payments on account of African Protectorates	10,723	
Miscellaneous	373,412	
		407,522
Other Remittance Transactions:		
Family Remittances and Allotments of British and Indian services	2,183	
Remittances: Indo-European Telegraph	1,290	
Effects of deceased Officers and Warrant Officers of the Indian Army	*– 195*	
Remittances by British Troops for deposit in the Post Office Savings Bank	49,903	
East Indian Railway Company: Share of Surplus Profits	77,269	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	21,978	
Mission to Court of Persia: Bills and Telegraphic Transfers	66,000	
Enemy Ships under control of Director, Royal Indian Marine: Transfer to Revenue, &c.	210,097	
Miscellaneous	33,730	
		462,255
Transfer through Paper Currency Reserve (*see* Deposits *per contra*)		5,996,635
		7,301,876
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER		8,996,667
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		217,469,071
NET DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:		
Madras	1,678	
Bombay	3,869	
Bengal	5,009	
United Provinces of Agra and Oudh	572	
Punjab	1,639	
Burma	3,954	
Bihar and Orissa	1,098	
Central Provinces and Berar	222	
Assam	2,868	
		20,909
TOTAL DISBURSEMENTS		217,489,980
BALANCE, 31ST MARCH 1925 (Home Treasury, 13,325,592*l.*; Gold Standard Reserve, 3,186*l.*)		13,328,778
		£230,818,758

SIDNEY TURNER, *Accountant-General.*

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No. 9a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1924 to 31st March 1925.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£	£	£	£	£	£	£	£	£	£
LAND REVENUE:										
Law charges in connection with appeals from India, &c.	206	749	2,310	52	277	—	246	—	—	3,840
FOREST: Sundry items	4	—	—	—	—	—	—	—	—	4
IRRIGATION: Productive: Miscellaneous	—	—	75	—	79	2	—	38	—	194
GENERAL ADMINISTRATION: Sundry items	190	622	317	50	300	—	—	200	—	1,679
ADMINISTRATION OF JUSTICE: Sundry items	66	267	374	106	399	512	73	13	—	1,810
JAILS AND CONVICT SETTLEMENTS: Sundry items	1	—	—	73	—	253	—	—	—	327
POLICE: Sundry items	21	95	295	90	90	1,948	84	90	1,032	3,745
PORTS AND PILOTAGE: Sundry items	—	—	—	—	—	108	—	—	—	108
SCIENTIFIC: Sundry items	352	—	—	—	—	—	—	—	—	352
EDUCATION: Sundry items	26	12	—	155	—	29	—	—	—	222
MEDICAL: Sundry items	795	819	969	—	*—180*	277	—	*—152*	1,776	4,304
PUBLIC HEALTH: Sundry items	5	420	—	—	—	345	—	—	—	770
AGRICULTURE: Sundry items	2	—	—	—	—	—	—	—	—	2
INDUSTRIES: Sundry items	2	—	—	—	—	—	—	—	—	2
MISCELLANEOUS DEPARTMENTS: Sundry items	1	—	—	—	—	—	—	—	—	1
CIVIL WORKS: Sundry items	6	414	440	—	233	113	—	—	38	1,244
SUPERANNUATION: Sundry items	—	131	—	—	—	—	—	—	—	131
STATIONERY AND PRINTING: Sundry items	1	—	—	—	—	—	—	—	—	1
MISCELLANEOUS: Sundry items	—	340	229	24	441	367	695	33	22	2,151
TOTALS CHARGEABLE AGAINST REVENUE	1,678	3,869	5,009	550	1,639	3,954	1,098	222	2,868	20,887
EXPENDITURE NOT CHARGED TO REVENUE.										
IRRIGATION: Productive: Sundry items	—	—	—	22	—	—	—	—	—	22
TOTALS	1,678	3,869	5,009	572	1,639	3,954	1,098	222	2,868	20,909

No. 10.

ESTIMATED ACCOUNTS

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

HIGH COMMISSIONER FOR INDIA

(Central and Provincial),

1924-25.

No. 10.*—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS.

REVENUE.

	£
TAXES ON INCOME:	
Refund under Section 48 to residents in the United Kingdom - - -	*—12,059*
Carried forward - - -	£ *—12,059*

* This is an Account subject to audit and to the final adjustment of the accounts of Sub-Accountants.

COMMISSIONER FOR INDIA, from 1st April 1924 to 31st March 1925.

DISBURSEMENTS.

EXPENDITURE.

CUSTOMS:		
Leave and Deputation Salaries, &c.	12,138	
Stores for India	90	
Passages to India	60	
Sterling Overseas Pay	1,767	
		14,055
TAXES ON INCOME:		
Leave and Deputation Salaries, &c.	7,129	
Sterling Overseas Pay	506	
		7,635
SALT:		
Leave and Deputation Salaries, &c.	4,863	
Stores for India	1,008	
Sterling Overseas Pay	442	
		6,313
OPIUM:		
Leave and Deputation Salaries, &c.	3,874	
Stores for India	307	
		4,181
LAND REVENUE:		
Leave and Deputation Salaries, &c.	253	
Sterling Overseas Pay	84	
		337
EXCISE:		
Sterling Overseas Pay		166
STAMPS:		
Stores for India		32,701
CAPITAL OUTLAY ON SECURITY PRINTING PRESS		4,786
FOREST:		
Leave and Deputation Salaries, &c.	8,717	
Allowances, &c., of Probationers	9,746	
Stores for India	1,376	
Sundry items	1	
Sterling Overseas Pay	1,524	
		21,364
RAILWAY REVENUE ACCOUNT:		
Leave and Deputation Salaries, &c.	93,320	
Sterling Overseas Pay	19,202	
Pensions	6,691	
		119,213
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES:		
Leave and Deputation Salaries, &c.	2,663	
Sterling Overseas Pay	530	
		3,193
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.		1,790
POSTS AND TELEGRAPHS:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:	£	
Leave and Deputation Salaries, &c.	22,706	
Sundry items	1,151	
Stores for India (Stamps)	47,953	
Do. (other stores)	104,471	
Sterling Overseas Pay	3,918	
	180,199	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Leave and Deputation Salaries, &c.	5,802	
Passages to India	101	
Stores for India	73,179	
	79,082	
		259,281
Carried forward		475,015

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*continued.*

REVENUE—*continued.*

	£
Brought forward - - - -	*—12,059*
INTEREST:	
Interest on Commutation of Pensions on behalf of Provincial Governments - -	2,268
Carried forward - - - -	£ *—9,791*

COMMISSIONER FOR INDIA, from 1st April 1924 to 31st March 1925—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£	£
Brought forward		475,015
INTEREST ON ORDINARY DEBT:		
Stores for India		534
GENERAL ADMINISTRATION:		
High Commissioner's Establishments, &c.	†156,828	
Leave and Deputation Salaries, &c., in respect of Indian Establishments:—		
A. Heads of Provinces	5,633	
B. Legislative Bodies	1,822	
C. Secretariat and Headquarters Establishments	31,451	
D. Commissioners	4,144	
E. District Administration	11,493	
	54,543	
Sterling Overseas Pay in respect of Indian Establishments:—		
A. Heads of Provinces	178	
B. Legislative Bodies	13	
C. Secretariat and Headquarters' Establishments	3,802	
D. Commissioners	255	
E. District Administration	1,807	
	6,055	
Stores for India	154	
		217,580
AUDIT:		
England: Portion relative to High Commissioner's work	4,187	
India: Leave and Deputation Salaries, &c.	10,824	
Sterling Overseas Pay	3,603	
Passages to India	60	
		18,674
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	3,157	
Sterling Overseas Pay	502	
		3,659
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	2,794	
Sterling Overseas Pay	379	
		3,173
POLICE:		
Leave and Deputation Salaries, &c.	9,158	
Sterling Overseas Pay	2,917	
		12,075
PORTS AND PILOTAGE:		
Leave and Deputation Salaries, &c.	6,459	
Passages to India	215	
Stores for India	3,213	
		9,887
ECCLESIASTICAL:		
Leave and Deputation Salaries, &c.	27,962	
Sterling Overseas Pay	16,581	
Passages to India	425	
		44,968
POLITICAL:		
Leave and Deputation Salaries, &c.	44,178	
Stores for India	2,917	
Sterling Overseas Pay	13,199	
		60,294
SCIENTIFIC DEPARTMENTS:		
Leave and Deputation Salaries, &c.	29,117	
Sterling Overseas Pay	8,305	
Sundry items	15	
Stores for India	17,591	
		55,028
Carried forward		900,887

† Some portion of this charge will, in the final account, be distributable between the different Provincial Governments.

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIG

RECEIPTS—*continued.*

	£	£
REVENUE—*continued.*		
Brought forward - - - -		—9,791
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions in respect of		
India Office Provident Fund - - - - - -	21	
Bengal Civil Fund - - - - - - -	88	
Bombay Civil Fund—Provident Branch - - - -	78	
Indian Civil Service Family Pensions - - - - -	23,520	
Wage deductions on account of Contributions to Pensions - -	113	
		23,820
STATIONERY AND PRINTING:		
Sale of Government Publications - - - - - -	-	1,066
MISCELLANEOUS:		
Miscellaneous Receipts connected with the supply of stores to India -	5	
Surcharges in respect of Marine Insurance, &c,. on Stores supplied for Posts and Telegraphs, State Railways, &c. - - - - -	14,494	
Ditto on Stores supplied to Provincial Governments - - -	6,333	
Sale of Books published in England - - - - - -	386	
		21,218
Carried forward - -		£36,313

COMMISSIONER FOR INDIA, from 1st April 1924 to 31st March 1925—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£	£	£
	Brought forward	-	900,887
EDUCATION:			
Leave and Deputation Salaries, &c.:			
A. University	3,638		
B. Secondary	—599		
E. General	1,404		
		4,443	
Sterling Overseas Pay:			
A. University	660		
E. General	279		
		939	
Allowances, &c. to Government Scholars		323	
			5,705
MEDICAL:			
Leave and Deputation Salaries, &c.		2,026	
Stores for India		5,350	
Sterling Overseas Pay		2,584	
			9,960
PUBLIC HEALTH:			
Leave and Deputation Salaries, &c.		3,000	
Sterling Overseas Pay		796	
			3,796
AGRICULTURE:			
Leave and Deputation Salaries, &c.		6,161	
Sterling Overseas Pay		1,739	
Allowances and Fees for Veterinary Scholars		1,076	
			8,976
INDUSTRIES:			
Leave and Deputation Salaries, &c.		957	
Allowances, &c., to Government Scholars		1,759	
			2,716
MISCELLANEOUS DEPARTMENTS:			
Leave and Deputation Salaries, &c.		6,693	
Indian Trade Commissioner in London		2,420	
Passages to India		273	
British Empire Exhibition, 1924		19,003	
Stores for India		1,080	
Sterling Overseas Pay		266	
			29,735
CURRENCY:			
Leave and Deputation Salaries, &c.		2,196	
Stores for India		215,372	
Sterling Overseas Pay		706	
			218,274
MINT:			
Leave and Deputation Salaries, &c.		613	
Stores for India		1,222	
Sterling Overseas Pay		613	
			2,448
CIVIL WORKS:			
Leave and Deputation Salaries, &c.		5,024	
Stores for India		1,423	
Sterling Overseas Pay		601	
			7,048
TERRITORIAL AND POLITICAL PENSIONS		-	50
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Home Service Pensions		1.171	
General Pensions		666,900	
Indian Civil Service Annuities		452,104	
Concession Grants in respect of past contributions to Annuities		23,370	
Passage Gratuities		924	
Bengal, Madras and Bombay Civil Funds		245,097	
Indian Civil Service Family Pensions		61,923	
			1,451,489
STATIONERY AND PRINTING:			
Leave and Deputation Salaries, &c.		2,945	
Stationery, Printing, and Bookbinding for High Commissioner's Office		4,690	
Stores for India		67,207	
Sterling Overseas Pay		79	
			74,921
MISCELLANEOUS:			
Sterling Overseas Pay		386	
Sundry items		5,125	
Miscellaneous charges connected with the supply of Stores to India		5,009	
			10,520
Carried forward		-	2,726,525

No. 10.—Estimated Account of the Receipts and Disbursements of the High

RECEIPTS—*continued.*

REVENUE—*continued.*

	£	£
Brought forward - - -		36,313
MILITARY SERVICES:		
Army:—Effective:		
Proceeds of sale of Unserviceable Stores - - - - -	571	
Army:—Non-Effective:		
Subscriptions towards Indian Military Service Family Pensions - -	5,590	
		6,161
EXTRAORDINARY RECEIPTS:		
Portion of earnings of Enemy ships under the control of the High Commissioner -		250,000
Total Receipts on account of Revenue - - -		292,474
Carried forward - -		£292,474

COMMISSIONER FOR INDIA, from 1st April 1924 to 31st March 1925—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

		£
	Brought forward -	2,726,525
MILITARY SERVICES:		
ARMY—EFFECTIVE:		
Cost of Stores supplied for India charged to Military Services by credit to Bills payable:		
Clothing - - - - -	480,770	
Ordnance—Arsenals and Depôts - -	331,258	
Ordnance Factories - - - -	236,533	
Ordnance Inspection - - - -	14,077	
North-West Frontier - - - -	20	
Medical - - - - -	62,610	
Military Farms - - - - -	4,433	
Indian Army Service Corps - - -	—71	
Remount - - - -	3,697	
Mechanical Transport - - - -	609,520	
Manufacture of 3·7 Howitzer Equipment -	360	
Publications and Miscellaneous - - -	5,572	
	1,748,779	
Miscellaneous:		
Leave and Deputation Salaries, &c. - - -	124,932	
Sundry items - - - - - -	8,939	
Sterling Overseas Pay - - - - -	3,120	
	136,991	
	1,885,770	
ARMY—NON-EFFECTIVE:		
Pensions of civilians employed in Army Department, &c. - -	46,533	
ROYAL AIR FORCE—EFFECTIVE:		
Cost of Stores supplied - - - - - - -	353,692	
	2,285,995	
MARINE—EFFECTIVE:		
Leave and Deputation Salaries, &c. - - - -	1,788	
Cost of Stores supplied - - - - -	35,124	
MARINE—NON-EFFECTIVE: Pensions - - - -	1,679	
	38,591	
MILITARY WORKS:		
Leave and Deputation Salaries, &c. - - -	1,187	
Cost of Stores supplied - - - - -	35,788	
	36,975	
	2,361,561	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - -		5,088,086

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS:			
Eastern Bengal Railway: Stores for India - - -	124,198		
North-Western Railway: Stores for India - - -	477,970		
Oudh and Rohilkund Railway: Stores for India - -	167,449		
Aden Railways: Stores for India - - -	774		
Jodhpur-Hyderabad Railway: Stores for India - -	4,867		
Central India Coalfield Railway: Stores for India - -	50,209		
Khyber Railway: Stores for India - - - -	851		
East Indian Railway: Stores for India - - -	813,243		
	1,639,561		
Other Payments - - - - - -	5,959		
		1,645,520	
CIVIL WORKS:			
NEW CAPITAL AT DELHI:			
Leave and Deputation Salaries, &c. - - - -	4,319		
Sterling Overseas Pay - - - - -	1,152		
Stores for India - - - - - -	20,946		
Sundry items - - - - - -	383		
		26,800	
			1,672,320
Carried forward - - - -			£6,760,406

No. 10.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the

RECEIPTS—*continued.*

		£
	Brought forward - - -	292,474

DEBT, DEPOSITS AND ADVANCES.

UNFUNDED DEBT:		
Subscriptions towards Indian Civil Service Provident Fund (Sterling Branch) - - - -	19,424	
„ „ Military Widows' and Orphans' Fund	—*238*	
		19,186
ADVANCES REPAYABLE:		
Family remittances by East Indian Railway Employees - -	2,445	
Commutation of Pensions on behalf of Provincial Governments -	3,012	
Rebates on Passages - - - - - - - -	3,448	
Miscellaneous - - - - - - - - -	1,527	
		10,432
BILLS PAYABLE: Liabilities in respect of stores supplied for India and charged to Military Services - - - - - - - - -		2,193,797
MISCELLANEOUS DEPOSITS:		
Indian Students under Guardianship - - - - -	10,933	
Enemy Ships employed under the control of the High Commissioner	246,657	
Administrators-General and Official Trustees in India - -	110,600	
Deposits by Provincial Governments on account of British Empire Exhibition (Adjustment) - - - - - - -	—*6,355*	
Miscellaneous - - - - - - - - -	8,829	
Burma War Fund - - - - - - - -	41	
		370,705
		2,594,120

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

	£
Recoveries on account of Motor Car Advances - - - - -	9,704
Indian Civil Service Provident Fund (Rupee Branch) - - - -	152
Miscellaneous Receipts - - - - - - - -	129,753
Passage advances to Government officers - - - - - -	731
Exchange adjustment on Remittance Transactions - - - - -	1
Sale of Opium shipped to England - - - - - - -	108,517
	248,858

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND THE HIGH COMMISSIONER.

Net advance by the Secretary of State for India in Council - - - - -	8,996,667
TOTAL RECEIPTS - - - -	12,132,119
BALANCE, 1ST APRIL 1924 - - -	192,369
	£ 12,324,488

Office of the High Commissioner for India,
London, S.W. 1,
May 1925.

HIGH COMMISSIONER FOR INDIA, from 1st April 1924 to 31st March 1925—*continued.*

DISBURSEMENTS—*continued.*

			£
Brought forward			6,760,406
DEBT, DEPOSITS AND ADVANCES.			
UNFUNDED DEBT: Indian Civil Service Provident Fund (Sterling Branch)	£ 10,456		
ADVANCES REPAYABLE:			
Family remittances by East Indian Railway Employees	2,071		
Commutation of Pensions on behalf of Provincial Governments	16,377		
Rebates on Passages	3,985		
Miscellaneous	1,275		
		34,164	
BILLS PAYABLE:			
Payments for Stores supplied for India in respect of Military Services		2,396,005	
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the High Commissioner	422,663		
Administrators-General and Official Trustees in India	111,857		
Indian Students under Guardianship	8,616		
Burma War Fund: Miscellaneous	22		
Miscellaneous	3,313		
		546,471	
			2,976,640

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

Expenditure to be brought to charge in India in connection with—

Stores shipped to India under War Indents (Adjustments)	—7	
General Passage Fund	2.761	
Stores for Ordnance Factories: Cost of stores supplied	20,414	
Advances to Government Officers for the purchase of Motor Cars	11,286	
Indian Civil Service Provident Fund (Rupee Branch)	1,771	
Miscellaneous Payments to be brought to charge or recovered in India	28,335	
Miscellaneous Pay and Pensions chargeable to other than Indian Revenues	11,543	
Provincial and Local Funds and Indian States—Stores	25,142	
Provincial Governments' Commercial Undertakings—Stores	8,158	
Purchase of Molasses	5,376	
Purchase of Java Quinine	10,279	
Grants-in-aid to Indian Students	434	
Passage advances to Government Officers	10,306	
		135,798
TOTAL DISBURSEMENTS on account of the CENTRAL GOVERNMENT		£9,872,844
Disbursements on account of Provincial Governments:—		
Madras	284,670	
Bombay	565,683	
Bengal	217,161	
United Provinces of Agra and Oudh	293,713	
Punjab	300,474	
Burma	308,026	
Bihar and Orissa	127,327	
Central Provinces and Berar	105,595	
Assam	48,058	
Coorg	2,686	
		2,253,393
TOTAL DISBURSEMENTS		£12,126,237
BALANCE, 31ST MARCH 1925		198,251
		£12,324,488

The above expenditure has been incurred under the separate control of the Central and Provincial Governments of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accounting Officer.

No. 10a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF MADRAS, from 1st April 1924 to 31st March 1925.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	1,718	
Sterling Overseas Pay	558	
Passages	41	
Stores for India	2,240	
		4,557
EXCISE:		
Leave and Deputation Salaries, &c.	1,910	
Sterling Overseas Pay	63	
Stores for India	714	
		2,687
STAMPS: Stores for India	-	21,990
FOREST:		
Leave and Deputation Salaries, &c.	7,104	
Sterling Overseas Pay	2,420	
Passages to India	261	
Stores for India	23	
		9,808
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Sterling Overseas Pay	197	
C. Secretariat and Headquarters Establishments:		
Leave and Deputation Salaries, &c.	3,682	
Sterling Overseas Pay	951	
E. District Administration:		
Leave and Deputation Salaries, &c.	33,069	
Sterling Overseas Pay	4,663	
Stores for India	7	
		42,569
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	15,672	
Sterling Overseas Pay	2,454	
		18,126
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,004	
Sterling Overseas Pay	386	
Stores for India	455	
		1,845
POLICE:		
Leave and Deputation Salaries, &c.	19,363	
Sterling Overseas Pay	5,682	
Stores for India	2,458	
		27,503
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	3,963	
Sterling Overseas Pay	1,312	
D. Special: Leave and Deputation Salaries, &c.	119	
E. General:		
Leave and Deputation Salaries, &c.	2,344	
Sterling Overseas Pay	918	
Government Scholarships	1,759	
Passages to India	39	
Stores for India	2,552	
		13,006
MEDICAL:		
Leave and Deputation Salaries, &c.	11,784	
Sterling Overseas Pay	2,860	
Government Scholarships	323	
Passages to India	236	
Stores for India	10,275	
		25,478
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	3,889	
Sterling Overseas Pay	579	
Stores for India	3,778	
		8,246
AGRICULTURE:		
Leave and Deputation Salaries, &c.	2,559	
Sterling Overseas Pay	1,119	
Stores for India	922	
„ „ (Veterinary)	317	
		4,917
Carried forward		180,732

No. 10a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF MADRAS, from 1st April 1924 to 31st March 1925—*cont.*

		£
	Brought forward	180,732
INDUSTRIES:		
Leave and Deputation Salaries, &c.	2,227	
Sterling Overseas Pay	179	
Government Scholarships	1,668	
Stores for India	3,156	
„ „ (Fisheries)	21	
		7,251
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	128	
Sterling Overseas Pay	111	
British Empire Exhibition, 1924	4,997	
		5,236
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	14,540	
Sterling Overseas Pay	3,339	
Stores for India	11,276	
		29,155
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	12,360	
General Pensions	21,636	
Passage Gratuities	1,819	
		35,815
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	187	
Stores for India	24,236	
		24,423
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	2,039	
Books and Periodicals	19	
		2,058
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£284,670

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKER,
Chief Accounting Officer.

No. 10b.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BOMBAY, from 1st April 1924 to 31st March 1925.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	1,104	
Sterling Overseas Pay	213	
Stores for India	2,586	
		3,903
EXCISE:		
Leave and Deputation Salaries, &c.	1,591	
Stores for India	67	
		1,658
STAMPS: Stores for India	-	12,767
FOREST:		
Leave and Deputation Salaries, &c.	5,794	
Sterling Overseas Pay	2,535	
Stores for India	—3	
		8,326
SCHEDULE TAXES: Stores for India	-	45
REGISTRATION: Stores for India	-	1,609
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:		
Leave and Deputation Salaries, &c.	-	1,170
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Stores for India	-	857
GENERAL ADMINISTRATION:		
A. Heads of Provinces:		
Leave and Deputation Salaries, &c.	596	
Sterling Overseas Pay	331	
C. Secretariat and Headquarters Establishments:		
Leave and Deputation Salaries, &c.	3,947	
Sterling Overseas Pay	1,352	
D. Commissioners:		
Leave and Deputation Salaries, &c.	3,653	
Sterling Overseas Pay	289	
E. District Administration:		
Leave and Deputation Salaries, &c.	23,924	
Sterling Overseas Pay	4,586	
Stores for India	16	
		38,694
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	11,725	
Sterling Overseas Pay	2,370	
		14,095
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	456	
Sterling Overseas Pay	533	
Stores for India	617	
		1,606
POLICE:		
Leave and Deputation Salaries, &c.	15,608	
Sterling Overseas Pay	5,707	
Passages to India	180	
Stores for India	716	
		22,211
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	7,516	
Sterling Overseas Pay	1,383	
B. Secondary: Leave and Deputation Salaries, &c.	313	
C. Primary: Leave and Deputation Salaries, &c.	50	
D. Special: Leave and Deputation Salaries, &c.	779	
E. General:		
Leave and Deputation Salaries, &c.	2,674	
Sterling Overseas Pay	703	
Government Scholarships	2,943	
Passages to India	40	
Stores for India	105	
		16,506
Carried forward	-	123,447

No. 10b.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BOMBAY, from 1st April 1924 to 31st March 1925—*cont.*

	£	£
Brought forward		123,447
MEDICAL:		
Leave and Deputation Salaries, &c.	9,676	
Sterling Overseas Pay	2,924	
Stores for India	2,023	
		14,623
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	3,674	
Sterling Overseas Pay	841	
Stores for India	1,316	
		5,831
AGRICULTURE:		
Leave and Deputation Salaries, &c.	7,446	
Sterling Overseas Pay	905	
Passages	40	
Stores for India	1	
		8,392
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	3,507	
Stores for India	284	
		3,791
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	15,577	
Sterling Overseas Pay	5,381	
Passages to India	166	
Stores for India	9,001	
		30,125
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	15,238	
General Pensions	22,542	
Passage Gratuities	678	
		38,458
STATIONERY AND PRINTING:		
Stores for India		6,113
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,076	
Books and Periodicals	34	
		1,110
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		231,890

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries, &c.	3,245	
Sterling Overseas Pay	118	
Stores for India	316,726	
		320,089
CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH:		
Stores for India		1,017
BOMBAY DEVELOPMENT SCHEME:		
Leave and Deputation Salaries, &c.	6,229	
Sterling Overseas Pay	433	
Passages to India	630	
Stores for India	5,395	
		12,687
TOTAL		£565,683

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKER,
Chief Accounting Officer.

No. 10c.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BENGAL, from 1st April 1924 to 31st March 1925.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	210	
Sterling Overseas Pay	883	
		1,093
EXCISE:		
Leave and Deputation Salaries, &c.	1,388	
Sterling Overseas Pay	78	
Stores for India	39	
		1,505
FOREST:		
Leave and Deputation Salaries, &c.	2,573	
Sterling Overseas Pay	974	
Passages to India	120	
Stores for India	708	
		4,375
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:		
Stores for India	-	1,023
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	2,420	
Sterling Overseas Pay	362	
Passages	102	
		2,884
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Sterling Overseas Pay	333	
B. Legislative Bodies: Sterling Overseas Pay	167	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	8,907	
Sterling Overseas Pay	1,038	
D. Commissioners:		
Leave and Deputation Salaries, &c.	1,963	
Sterling Overseas Pay	448	
E. District Administration:		
Leave and Deputation Salaries, &c.	21,996	
Sterling Overseas Pay	3,795	
		38,647
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	23,765	
Sterling Overseas Pay	2,503	
Stores for India	16	
		26,284
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,354	
Sterling Overseas Pay	391	
Stores for India	173	
		1,918
POLICE:		
Leave and Deputation Salaries, &c.	17,923	
Sterling Overseas Pay	7,010	
Passages to India	180	
		25,113
PORTS AND PILOTAGE:		
Leave and Deputation Salaries, &c.	-	5,216
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	5,620	
Sterling Overseas Pay	1,275	
B. Secondary: Leave and Deputation Salaries, &c.	2,869	
D. Special: Sterling Overseas Pay	257	
E. General:		
Leave and Deputation Salaries, &c.	3,041	
Sterling Overseas Pay	793	
Government Scholarships	1,045	
Passages to India	123	
		15,023
Carried forward		123,081

No. 10c.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BENGAL, from 1st April 1924 to 31st March 1925.

	£	£
Brought forward	-	123,081
MEDICAL:		
Leave and Deputation Salaries, &c.	4,812	
Sterling Overseas Pay	4,594	
Stores for India	3,587	
		12,993
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	969	
Sterling Overseas Pay	167	
Stores for India	570	
		1,706
AGRICULTURE:		
Leave and Deputation Salaries, &c.	1,884	
Sterling Overseas Pay	1,087	
Stores for India	333	
		3,304
INDUSTRIES:		
Leave and Deputation Salaries, &c.	1,161	
Government Scholarships	555	
Stores for India	3,397	
		5,113
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	1,547	
British Empire Exhibition, 1924	7,375	
		8,922
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	2,988	
Sterling Overseas Pay	1,672	
Stores for India	1,101	
		5,761
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	18,320	
General Pensions	25,865	
Passage Gratuities	694	
		44,879
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	563	
Stores for India	8,896	
		9,459
MISCELLANEOUS:		
Allowances, &c. of Selected Candidates for the Indian Civil Service	1,786	
Books and Periodicals	13	
		1,799
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	217,017

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS:	
Stores for India	144
TOTAL	£217,161

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKER,
Chief Accounting Officer.

No. 10d.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from 1st April 1924 to 31st March 1925.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	243	
Sterling Overseas Pay	270	
		513
EXCISE:		
Leave and Deputation Salaries, &c.	1,002	
Sterling Overseas Pay	112	
		1,114
FOREST:		
Leave and Deputation Salaries, &c.	6,005	
Sterling Overseas Pay	2,388	
Passages to India	120	
		8,513
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:		
Leave and Deputation Salaries, &c.	5,992	
Sterling Overseas Pay	1,787	
Stores for India	508	
		8,287
MISCELLANEOUS IRRIGATION EXPENDITURE:		
General Pensions	1,088	
Passage Gratuities	151	
		1,239
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries, &c.	852	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	2,452	
Sterling Overseas Pay	979	
D. Commissioners:		
Leave and Deputation Salaries, &c.	7,319	
Sterling Overseas Pay	1,052	
E. District Administration:		
Leave and Deputation Salaries, &c.	30,658	
Sterling Overseas Pay	6,820	
		50,132
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	18,007	
Sterling Overseas Pay	3,836	
		21,843
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,688	
Sterling Overseas Pay	548	
		2,236
POLICE:		
Leave and Deputation Salaries, &c.	12,431	
Sterling Overseas Pay	7,590	
Passages to India	180	
Stores for India	58	
		20,259
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	4,844	
Sterling Overseas Pay	1,119	
B. Secondary: Leave and Deputation Salaries, &c.	273	
C. Primary: Leave and Deputation Salaries, &c.	189	
E. General:		
Leave and Deputation Salaries, &c.	3,494	
Sterling Overseas Pay	906	
Government Scholarships	1,205	
Stores for India	213	
		12,243
MEDICAL:		
Leave and Deputation Salaries, &c.	1,383	
Sterling Overseas Pay	3,034	
Contribution to Tropical Diseases Bureau	30	
		4,447
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	1,468	
Sterling Overseas Pay	561	
Stores for India	1,750	
		3,779
Carried forward		134,605

No. 10d.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH from 1st April 1924 to 31st March 1925—*cont.*

	£	£
Brought forward		134,605
AGRICULTURE:		
Leave and Deputation Salaries, &c.	2,604	
Sterling Overseas Pay	799	
Stores for India (Adjustment)	*-2,024*	
		1,379
INDUSTRIES:		
Leave and Deputation Salaries, &c.	612	
Government Scholarships	713	
		1,325
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	752	
British Empire Exhibition, 1924	5,926	
Stores for India	67	
		6,745
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	9,801	
Sterling Overseas Pay	2,278	
Stores for India	148	
		12,227
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	25,183	
General Pensions	26,517	
Passage Gratuities	1,294	
		52,994
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	386	
Stores for India	998	
		1,384
MISCELLANEOUS:		
Leave and Deputation Salaries, &c.	691	
Allowances, &c., of Selected Candidates for the Indian Civil Service	2,282	
Books and Periodicals	10	
		2,983
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		213,642

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries, &c.	2,176	
Sterling Overseas Pay	1,168	
Stores for India	76,727	
		80,071
TOTAL		£293,713

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKER,
Chief Accounting Officer.

No 10e.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE PUNJAB, from 1st April 1924 to 31st March 1925.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	1,350	
Sterling Overseas Pay	509	
		1,859
EXCISE:		
Stores for India		1
FOREST:		
Leave and Deputation Salaries, &c.	4,582	
Sterling Overseas Pay	1,343	
Passages to India	120	
		6,045
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:		
Leave and Deputation Salaries, &c.	12,589	
Sterling Overseas Pay	4,269	
Passages to India	240	
Stores for India	811	
		17,909
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	409	
Sterling Overseas Pay	313	
Government Scholarships	339	
General Pensions	144	
Stores for India	249	
		1,454
INTEREST ON ORDINARY DEBT:		
Stores for India		62
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	824	
Sterling Overseas Pay	1,038	
D. Commissioners:		
Leave and Deputation Salaries, &c.	2,088	
Sterling Overseas Pay	442	
E. District Administration:		
Leave and Deputation Salaries, &c.	26,565	
Sterling Overseas Pay	3,057	
Stores for India	29	
		34,043
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	14,968	
Sterling Overseas Pay	1,405	
		16,373
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,811	
Sterling Overseas Pay	300	
Stores for India	696	
		2,807
POLICE:		
Leave and Deputation Salaries, &c.	13,831	
Sterling Overseas Pay	4,651	
Passages to India	234	
		18,716
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	5,119	
Sterling Overseas Pay	1,220	
B. Secondary: Leave and Deputation Salaries, &c.	307	
D. Special: Leave and Deputation Salaries, &c.	124	
E. General:		
Leave and Deputation Salaries, &c.	1,189	
Sterling Overseas Pay	786	
Government Scholarships	885	
Stores for India	3	
		9,633
MEDICAL:		
Leave and Deputation Salaries, &c.	5,581	
Sterling Overseas Pay	3,087	
Contribution to Tropical Diseases Bureau	60	
Stores for India	1,232	
		9,960
Carried forward		118,862

No. 10e.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE PUNJAB, from 1st April 1924 to 31st March 1925.

	£	£
Brought Forward - - - -		118,862
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c. - - - - -	1,116	
Sterling Overseas Pay - - - - - - -	535	
Stores for India - - - - - - - -	19	
		1,670
AGRICULTURE:		
Leave and Deputation Salaries, &c. - - - - -	5,714	
Sterling Overseas Pay - - - - - - -	1,489	
Passages to India - - - - - - - -	41	
Stores for India - - - - - - - -	3,107	
		10,351
INDUSTRIES:		
Leave and Deputation Salaries, &c. - - - - -	1,000	
Government Scholarships - - - - - -	104	
Passages to India - - - - - - - -	181	
Stores for India - - - - - - - -	3,102	
		4,387
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c. - - - - -	189	
British Empire Exhibition, 1924 - - - - - -	12,981	
Stores for India - - - - - - - - -	39	
		13,209
CIVIL WORKS:		
Leave and Deputation Salaries, &c. - - - - -	9,580	
Sterling Overseas Pay - - - - - - -	2,242	
Stores for India - - - - - - - -	381	
		12,203
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities - - - - - -	18,637	
General Pensions - - - - - - - -	21,067	
Passage Gratuities - - - - - - - -	1,145	
		40,849
STATIONERY AND PRINTING:		
Stores for India - - - - - - - - - -		2,188
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service -	1,173	
Books and Periodicals - - - - - - - -	20	
		1,193
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - -		204,912

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries, &c. - - - - -	5,080	
Sterling Overseas Pay - - - - - - -	2,429	
Stores for India - - - - - - - -	83,444	
		90,953
CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT:		
Leave and Deputation Salaries, &c. - - - - -	965	
Stores for India - - - - - - - -	53	
		1,018
HYDRO-ELECTRIC SCHEME:		
Leave and Deputation Salaries, &c. - - - - -	2,612	
Sterling Overseas Pay - - - - - - -	58	
		2,670
CIVIL WORKS—CAPITAL EXPENDITURE:		
Stores for India - - - - - - - - -		921
TOTAL - - - -		£300,474

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKER,
Chief Accounting Officer.

No. 10f.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BURMA, from 1st April 1924 to 31st March 1925.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	2,399	
Sterling Overseas Pay	713	
		3,112
EXCISE:		
Leave and Deputation Salaries, &c.	-	1,820
STAMPS:		
Stores for India	-	963
FOREST:		
Leave and Deputation Salaries, &c.	22,769	
Sterling Overseas Pay	6,875	
Passages to India	643	
Stores for India	5	
		30,292
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	5,865	
Sterling Overseas Pay	888	
Stores for India	830	
General Pensions	624	
		8,207
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries, &c.	351	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	2,722	
Sterling Overseas Pay	1,198	
D. Commissioners:		
Leave and Deputation Salaries, &c.	8,017	
Sterling Overseas Pay	518	
E. District Administration:		
Leave and Deputation Salaries, &c.	29,372	
Sterling Overseas Pay	6,220	
Passages to India	72	
		48,470
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	11,840	
Sterling Overseas Pay	1,695	
Stores for India	74	
		13,609
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,967	
Sterling Overseas Pay	663	
Stores for India	1,199	
		3,829
POLICE:		
Leave and Deputation Salaries, &c.	10,478	
Sterling Overseas Pay	5,860	
Passages to India	144	
Stores for India	448	
		16,930
PORTS AND PILOTAGE:		
Leave and Deputation Salaries, &c.	527	
Stores for India	17,465	
		17,992
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	1,892	
Sterling Overseas Pay	2,067	
B. Secondary:		
Leave and Deputation Salaries, &c.	260	
Sterling Overseas Pay	137	
D. Special: Leave and Deputation Salaries, &c.	720	
E. General:		
Leave and Deputation Salaries, &c.	819	
Sterling Overseas Pay	415	
Government Scholarships	4,250	
Passages to India	216	
		10,776
MEDICAL:		
Leave and Deputation Salaries, &c.	5,281	
Sterling Overseas Pay	2,816	
Passages to India	72	
Stores for India	494	
		8,663
Carried forward		164,663

No. 10f.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BURMA, from 1st April 1924 to 31st March 1925—*cont.*

	£	£
Brought forward	-	164,663
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	1,518	
Sterling Overseas Pay	656	
Stores for India	521	
		2,695
AGRICULTURE:		
Leave and Deputation Salaries, &c.	2,426	
Sterling Overseas Pay	1,575	
Stores for India	750	
„ (Rice Control Profits Fund)	4,841	
		9,592
INDUSTRIES:		
Leave and Deputation Salaries, &c.	891	
Passages to India	65	
Stores for India	643	
		1,599
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	712	
British Empire Exhibition, 1924 (expenditure in connection with officers on deputation)	2,877	
Stores for India	124	
		3,713
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	12,134	
Sterling Overseas Pay	3,530	
Passages to India	361	
Stores for India	53,725	
		69,750
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	10,775	
General Pensions	30,875	
Passage Gratuities	1,170	
		42,820
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	1,281	
Stores for India	10,147	
		11,428
MISCELLANEOUS:		
Leave and Deputation Salaries, &c.	568	
Allowances, &c., of Selected Candidates for the Indian Civil Service	882	
Books and Periodicals	93	
Stores for India	288	
		1,831
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£308,091

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:	
Leave and Deputation Salaries, &c. (Adjustment)	*—65*
TOTAL	£308,026

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKER,
Chief Accounting Officer.

No. 10g.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from 1st April 1924 to 31st March 1925.

	£	£
LAND REVENUE:		
Sterling Overseas Pay	486	
Stores for India	44	
		530
EXCISE: Stores for India	-	147
FOREST:		
Leave and Deputation Salaries, &c.	2,635	
Sterling Overseas Pay	675	
		3,310
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:		
Leave and Deputation Salaries, &c.	3,581	
Sterling Overseas Pay	752	
Stores for India	89	
		4,422
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Stores for India	18	
General Pensions	147	
		165
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	2,978	
Sterling Overseas Pay	813	
D. Commissioners:		
Leave and Deputation Salaries, &c.	78	
Sterling Overseas Pay	595	
E. District Administration:		
Leave and Deputation Salaries, &c.	18,955	
Sterling Overseas Pay	2,974	
Stores for India	17	
		26,410
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	9,624	
Sterling Overseas Pay	1,560	
Stores for India	7	
		11,191
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	956	
Sterling Overseas Pay	275	
Stores for India	2,627	
		3,858
POLICE:		
Leave and Deputation Salaries, &c.	9,102	
Sterling Overseas Pay	3,022	
Passages to India	120	
Stores for India	58	
		12,302
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	2,171	
Sterling Overseas Pay	1,570	
B. Secondary: Sterling Overseas Pay	84	
D. Special: Leave and Deputation Salaries, &c.	223	
E. General:		
Leave and Deputation Salaries, &c.	1,434	
Sterling Overseas Pay	687	
Government Scholarships	880	
Stores for India	26	
		7,075
MEDICAL:		
Leave and Deputation Salaries, &c.	4,062	
Sterling Overseas Pay	1,904	
Stores for India	102	
		6,068
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	553	
Sterling Overseas Pay	147	
		700
Carried forward		76,178

No. 10g.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from 1st April 1924 to 31st March 1925—*cont.*

	£	£
Brought forward - -		76,178
AGRICULTURE:		
Leave and Deputation Salaries, &c. - - - - - -	2,659	
Sterling Overseas Pay - - - - - - -	1,022	
Stores for India - - - - - - - -	9	
Veterinary Scholarships - - - - - - -	279	
		3,969
INDUSTRIES:		
Leave and Deputation Salaries, &c. - - - - -	389	
Sterling Overseas Pay - - - - - - -	166	
Government Scholarships - - - - - - -	1,477	
Stores for India - - - - - - - -	441	
		2,473
CIVIL WORKS:		
Leave and Deputation Salaries, &c. - - - - -	1,606	
Sterling Overseas Pay - - - - - - -	1,363	
Stores for India - - - - - - - -	1,166	
		4,135
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities - - - - - -	14,096	
General Pensions - - - - - - - -	9,799	
Passage Gratuities - - - - - - - -	388	
		24,283
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c. - - - - -	515	
Stores for India - - - - - - - -	14,084	
		14,599
MISCELLANEOUS:		
Allowances, &c. of Selected Candidates for the Indian Civil Service -	1,680	
Books and Periodicals - - - - - - - -	10	
		1,690
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - -		£127,327

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKER,
Chief Accounting Officer.

No. 10h.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from 1st April 1924 to 31st March 1925.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	496	
Sterling Overseas Pay	426	
		922
EXCISE:		
Sterling Overseas Pay	-	167
FOREST:		
Leave and Deputation Salaries, &c.	6,285	
Sterling Overseas Pay	1,846	
Passages to India	120	
		8,251
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	3,311	
Sterling Overseas Pay	1,150	
Passages to India	60	
Stores for India	3	
General Pensions	334	
		4,858
GENERAL ADMINISTRATION:		
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	2,168	
Sterling Overseas Pay	377	
D. Commissioners:		
Leave and Deputation Salaries, &c.	1,841	
Sterling Overseas Pay	605	
E. District Administration:		
Leave and Deputation Salaries, &c.	14,287	
Sterling Overseas Pay	2,761	
Stores for India	1,833	
		23,872
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	5,573	
Sterling Overseas Pay	1,711	
Stores for India	37	
		7,321
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	425	
Sterling Overseas Pay	147	
		572
POLICE:		
Leave and Deputation Salaries, &c.	8,783	
Sterling Overseas Pay	2,929	
Passages to India	180	
Stores for India	34	
		11,926
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	1,553	
Sterling Overseas Pay	1,017	
B. Secondary:		
Leave and Deputation Salaries, &c.	538	
Sterling Overseas Pay	100	
D. Special:		
Leave and Deputation Salaries, &c.	135	
E. General:		
Leave and Deputation Salaries, &c.	890	
Sterling Overseas Pay	536	
Government Scholarships	384	
		5,153
MEDICAL:		
Leave and Deputation Salaries, &c.	269	
Sterling Overseas Pay	1,312	
Stores for India	11	
		1,592
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	9	
Sterling Overseas Pay	147	
Stores for India	20	
		176
Carried forward		64,810

No. 10n.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from 1st April 1924 to 31st March 1925—*cont.*

	£	£
Brought forward - - -		64,810
AGRICULTURE:		
Leave and Deputation Salaries, &c. - - - - -	4,065	
Sterling Overseas Pay - - - - - - -	1,349	
Stores for India - - - - - - - -	16	
		5,430
INDUSTRIES:		
Leave and Deputation Salaries, &c. - - - - -	625	
Sterling Overseas Pay - - - - - - -	83	
Stores for India - - - - - - -	322	
		1,030
CIVIL WORKS:		
Leave and Deputation Salaries, &c. - - - - -	3,316	
Sterling Overseas Pay - - - - - - -	890	
Stores for India - - - - - - - -	2,867	
		7,073
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities - - - - - -	12,070	
General Pensions - - - - - - - -	11,035	
Passage Gratuities - - - - - - - -	507	
		23,612
STATIONERY AND PRINTING:		
Stores for India - - - - - - - - -	-	660
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service -	835	
Books and Periodicals - - - - - - -	24	
		859
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - -	-	£103,474

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON STATIONERY AND PRINTING: Stores for India -	156
CONSTRUCTION OF IRRIGATION WORKS: Stores for India - -	1,965
TOTAL - - - - - - - - -	£105,595

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKER
Chief Accounting Officer.

No. 10i.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF ASSAM, from 1st April 1924 to 31st March 1925.

			£
LAND REVENUE:			
Sterling Overseas Pay	-	-	134
STAMPS:			
Stores for India	-	-	95
FOREST:		£	
Leave and Deputation Salaries, &c.	-	2,242	
Sterling Overseas Pay	-	1,072	
			3,314
GENERAL ADMINISTRATION:			
A. Heads of Provinces:			
Sterling Overseas Pay	-	112	
C. Secretariat and Headquarters Establishment:			
Leave and Deputation Salaries, &c.	-	1,124	
Sterling Overseas Pay	-	548	
D. Commissioners:			
Leave and Deputation Salaries, &c.	-	1,506	
Sterling Overseas Pay	-	313	
E. District Administration:			
Leave and Deputation Salaries, &c.	-	9,621	
Sterling Overseas Pay	-	2,353	
			15,577
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries, &c.	-	4,439	
Sterling Overseas Pay	-	329	
			4,768
POLICE:			
Leave and Deputation Salaries, &c.	-	1,397	
Sterling Overseas Pay	-	1,059	
Passages to India	-	60	
Stores for India	-	291	
			2,807
EDUCATION:			
A. University:			
Leave and Deputation Salaries, &c.	-	1,759	
Sterling Overseas Pay	-	601	
B. Secondary:			
Leave and Deputation Salaries, &c.	-	17	
E. General:			
Leave and Deputation Salaries, &c.	-	198	
Sterling Overseas Pay	-	311	
Government Scholarships	-	181	
Stores for India	-	247	
			3,314
MEDICAL:			
Leave and Deputation Salaries, &c.	-	387	
Sterling Overseas Pay	-	1,082	
Stores for India (purchase of Insulin)	-	6	
			1,475
PUBLIC HEALTH:			
Leave and Deputation Salaries, &c.	-	2,307	
Sterling Overseas Pay	-	215	
			2,522
AGRICULTURE:			
Sterling Overseas Pay	-	-	167
INDUSTRIES:			
Government Scholarships	-	-	190
CIVIL WORKS:			
Leave and Deputation Salaries, &c.	-	1,593	
Sterling Overseas Pay	-	1,293	
Passages to India	-	52	
Stores for India	-	19	
			2,957
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Indian Civil Service Annuities	-	6,545	
General Pensions	-	4,060	
Passage Gratuities	-	131	
			10,736
MISCELLANEOUS:			
Books and Periodicals	-	-	2
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	-	-	£48,058

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKER,
Chief Accounting Officer.

No. 10j.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF COORG, from 1st April 1924 to 31st March 1925.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	1,431	
Sterling Overseas Pay	166	
		1,597
FOREST:		
Leave and Deputation Salaries, &c.	216	
Sterling Overseas Pay	211	
Sundry items (Publications)	2	
Stores for India	178	
		607
POLICE:		
Leave and Deputation Salaries, &c.		144
EDUCATION:		
B. Secondary:		
Leave and Deputation Salaries, &c.		149
MEDICAL:		
Sterling Overseas Pay		189
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£2,686

42, Grosvenor Gardens, S.W. 1,
May 1925.

G. H. STOKES,
Chief Accounting Officer.

No. 11.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1924; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1924.			
Permanent Debt:	£ s. d.		£ s. d.
India 7 per Cent. Stock	1,960,516 17 0	7	137,236 3 7
India 5½ per Cent. Stock	21,759,453 12 8	5½	1,196,769 19 0
India 4½ per Cent. Stock	40,000,000 0 0	4½	1,800,000 0 0
India 3½ per Cent. Stock	88,974,592 14 9	3½	3,114,110 14 11
India 3 per Cent. Stock	75,389,437 17 7	3	2,261,683 2 10
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1924	244,534,753 8 10		9,004,033 11 3
Indian Railway Annuities.			
East Indian Railway: Annuity terminating in 1953	19 003,215 0 11	4·2994	817,024 4 7
Eastern Bengal Railway: Annuity terminating in 1957	2,199,806 5 8	3·85	84,692 10 11
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	7,131,024 16 8	3·825	272,761 14 0
Great Indian Peninsula Railway: Annuity terminating in 1948	22,341,408 10 7	2·85	636,730 2 11
Madras Railway: Annuity terminating in 1956	9,420,031 19 2	3·5125	330,878 12 6
TOTAL Capital Liability in course of Discharge and Annual Interest thereon, on 31st March 1924	60,095,486 13 0		2,142,087 4 11
TOTAL Debt, and Annual Interest thereon, on 31st March 1924	304,630,240 1 10		11,146,120 16 2
DEBT CREATED IN THE YEAR 1924–25.			
Permanent Debt:			
India 3 per Cent. Stock created on conversion of 981,021*l.* 12*s.* 10*d.* India 7 per Cent. Stock	1,942,422 10 9	3	58,272 13 6
Debenture Stock issued by the East Indian Railway Company for which the Secretary of State became liable on the termination of the contract with the Company on 1st January 1925:—			
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
TOTAL Debt, and Annual Interest thereon, created in the year ended 31st March 1925	20,442,422 10 9		700,772 13 6
£	325,072,662 12 7		11,846,893 9 8
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Outstanding on the 1st April 1917	100,000,000 0 0	5	5,000,000 0 0
Outstanding on the 1st April 1924	19,265,897 11 4	5	963,294 17 7

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1925; the Debt and Interest reduced in on the 31st March 1925; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1924–25.			
Permanent Debt:	£ s. d.		£ s. d.
India Stock purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
5½ per Cent. Stock	256,341 12 9	5½	14,098 15 10
3½ per Cent. Stock	131,708 5 11	3½	4,609 15 10
3 per Cent. Stock	210,557 14 3	3	6,316 14 9
India 7 per Cent. Stock cancelled on conversion into 3 per Cent. Stock	981,021 12 10	7	68,671 10 3
PERMANENT Debt, and Annual Interest thereon, reduced in the year ended 31st March 1925	1,579,629 5 9		93,696 16 8
Indian Railway Annuities.			
East Indian Railway: Annuity terminating in 1953	331,783 2 7	4·2994	14,264 13 8
Eastern Bengal Railway: Annuity terminating in 1957	32,467 1 1	3·85	1,249 19 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	99,542 6 10	3·825	3,807 9 11
Great Indian Peninsula Railway: Annuity terminating in 1948	636,287 7 3	2·85	18,134 3 10
Madras Railway: Annuity terminating in 1956	158,885 14 11	3·5125	5,580 17 3
TOTAL Capital Liability, in course of discharge and Annual Interest thereon, reduced during the year ended 31st March 1925	1,258,965 12 8		43,037 4 5
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1925	2,838,594 18 5		136,734 1 1
TOTAL DEBT ON 31ST MARCH 1925.*			
Permanent Debt:			
India 7 per Cent. Stock	979,495 4 2	7	68,564 13 4
India 5½ per Cent. Stock	21,503,111 19 11	5½	1,182,671 3 2
India 4½ per Cent. Stock	40,000,000 0 0	4½	1,800,000 0 0
India 3½ per Cent. Stock	88,842,884 8 10	3½	3,109,500 19 1
India 3 per Cent. Stock	77,121,302 14 1	3	2,313,639 1 7
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1925	263,397,546 13 10		9,611,109 8 1
Indian Railway Annuities.			
East Indian Railway: Annuity terminating in 1953	18,671,431 18 4	4·2994	802,759 10 11
Eastern Bengal Railway: Annuity terminating in 1957	2,167,339 4 7	3·85	83,442 11 2
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	7,031,482 9 10	3·825	268,954 4 1
Great Indian Peninsula Railway: Annuity terminating in 1948	21,705,121 3 4	2·85	618,595 19 1
Madras Railway: Annuity terminating in 1956	9,261,146 4 3	3·5125	325,297 15 3
TOTAL Capital Liability, in course of discharge and Annual Interest thereon, on 31st March 1925	58,836,521 0 4		2,099,050 0 6
TOTAL Debt, and Annual Interest thereon, on 31st March 1925	322,234,067 14 2		11,710,159 8 7
£	325,072,662 12 7		11,846,893 9 8
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1917–24	80,734,102 8 8	5	4,036,705 2 5
Outstanding on the 31st March 1924	19,265,897 11 4	5	963,294 17 7
	100,000,000 0 0		5,000,000 0 0
Reduction during 1924–25	459,535 7 0	5	22,976 15 4
Outstanding on the 31st March 1925	18,806,362 4 4	5	940,318 2 3
£	19,265,897 11 4		963,294 17 7

* For Analysis, *see* overleaf.

No. 11.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued*.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1925

	Capital of Debt.		Rate per Cent	Annual Interest on Debt.
Debt, exclusive of that incurred for Railways shown below:	£ s. d.	£ s. d.		£ s. d.
India 7 per Cent. Stock	—71,828 10 8	- - -	7	—5 027 19 11
India 5½ per Cent. Stock	—235,823 13 6	- - -	5½	—12 370 6 1
India 4½ per Cent. Stock	9,500,000 0 0	- - -	4½	427,500 0 0
India 3½ per Cent. Stock	48,028,241 13 4	- - -	3½	1,680,988 9 2
India 3 per Cent. Stock	25,790,558 6 3	- - -	3	773,716 14 11
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
		94,078,487 7 5	-	3,140,890 7 10
Debt incurred for Railway purposes:				
India 7 per Cent. Stock	1,051,323 14 10	- - -	7	73,592 13 3
India 5½ per Cent. Stock	21,738,935 13 5	- - -	5½	1,195,641 9 3
India 4½ per Cent. Stock	30,500,000 0 0	- - -	4½	1,372,500 0 0
India 3½ per Cent. Stock	40,814,642 15 6	- - -	3½	1,428,512 9 11
India 3 per Cent. Stock	51,330,744 7 10	- - -	3	1,539,922 6 8
India 2½ per Cent. Stock	472,648 14 10	- - -	2½	11,816 3 5
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
East Indian Railway Annuity	18,671,431 18 4	- - -	4·2994	802,759 10 11
Eastern Bengal Railway Annuity	2,167,339 4 7	- - -	3·85	83,442 11 2
Scinde Punjab and Delhi Railway Annuity	7,031,482 9 10	- - -	3·825	268,954 4 1
Great Indian Peninsula Railway Annuity	21,705,121 3 4	- - -	2·85	618,595 19 1
Madras Railway Annuity	9,261,146 4 3	- - -	3·5125	325,297 15 3
		228,155,580 6 9	-	8,569,269 0 9
		322,234,067 14 2	-	11,710,159 8 7

CHARGE FOR MANAGEMENT OF DEBT DURING THE YEAR ENDED 31ST MARCH 1925.

Average Amount of India Stocks on which Interest was paid during the year 1924.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 7 per Cent. Stock	1,923,175 18 11	1,685 19 6
India 5½ per Cent. Stock	21,763,715 7 7	49,476 14 4
India 4½ per Cent. Stock	39,911,935 12 3	88,064 7 9
India 3½ per Cent. Stock	85,928,987 19 11	2,979,750 11 10
India 3 per Cent. Stock	74,392,633 5 5	1,040,401 7 2
India 2½ per Cent. Stock	11,457,069 1 3	82,917 5 7
£	*235,377,517 5 4	4,242,296 6 2

* Of which 16,190,441*l*. 12*s*. 3*d*. was held on Transfer by Deed Register.

BANK OF ENGLAND.		
Charge for Management for the year 1924:	£ s. d.	£ s. d.
Sterling Debt:		
On 219,187,076*l*. 13*s*. 1*d*. India Stocks, at 300*l*. per million	65,756 2 5	
On 16,190,441*l*. 12*s*. 3*d*. India Stocks held on Transfer by Deed Register at 330*l*. per million	5,342 16 10	
„ 4,910,766*l*. Indian Railway Debenture Stocks, at 300*l*. per million	1,473 4 5	
Rupee Debt:		
Rs. 10,48,22,675 Indian Government Rupee Loans, at 400*l*. per ten million Rupees, for the period 1st to 26th January 1924, on the basis of a minimum charge of 8,000*l*. per annum	569 17 3	
Allowance for the period 1st July 1923 to 26th January 1924, for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d*. per Rs. 10 deducted	167 19 4	
		73,310 0 3
BANK OF IRELAND.		
Charge for Management for the Year 1924:		
On 4,242,296*l*. 6*s*. 2*d*. India Stocks, at 360*l*. per million	—	1,527 2 11
IMPERIAL BANK OF INDIA.		
Charge for Management of Rs. 9,98,00,590 Indian Government Rupee Loans for the period 28th January to 31st December 1924, at 300*l*. per ten million Rupees, on the basis of a minimum charge of 5,000*l*. per annum	—	4,638 2 6
EAST INDIAN RAILWAY COMPANY.		
Charge for Management of 18,500,000*l*. East Indian Railway Debenture Stocks for the quarter ended 31st March 1925 at 230*l*. per million	—	1,063 15 0
£		80,539 0 8

INDIA OFFICE,
May 1925.

SIDNEY TURNER,
Accountant-General.

No. 12.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1924 and 31st March 1925. (*Section* 26 (2), Government of India Act.)

SALARIES.

Personal allowance of 150*l.* a year to an Administrative Officer in the Financial Department.

Additional Assistant Private Secretary to the Secretary of State. Non-pensionable office. Salary 500*l.* a year.

Assistant to Director-in-Chief of the Indo-European Telegraph, Public Works Department. To be paid at two-thirds of Indian pay, instead of an inclusive salary of 900*l.*

Assistant Government Director of Indian Railway Companies. Temporarily in abeyance as a full-time appointment. Allowance of 200*l.* a year granted to an Administrative Officer for performing the duties of the appointment.

Unestablished Messengers. Salary 29*s.* a week, rising by 1*s.* a week annually to 34*s.* a week, in lieu of salary of 27*s.* a week, rising by 1*s.* a week annually to 32*s.* a week.

Housemaids and Charwomen to be paid 17*s.* a week, in lieu of 16*s.* and 15*s.* 6*d.* per week respectively.

No. 12.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1925–26.

Name.	Rank.	Age.	Service.	Salary. (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Archer, Frederick	Examiner of Stamps, Stamp Branch, Store Department.	—	—	—	Death	—	26 0 0
Burridge, Charles Edward.	Second Class Clerk, Higher Grade, Store Department.	—	—	—	Ditto	—	108 9 8
Card, Henry Charles	Executive Officer, Higher Grade, India Store Depôt.	—	—	—	Ditto	—	401 15 5
Cunningham, Edward Henry.	Third Office Keeper	—	—	—	Ditto	—	68 9 6
Godsell, Sir William	Auditor, India Audit Office.	—	—	—	Ditto	—	800 0 0
Hewat, Richard Alexander.	Assistant Secretary, Judicial and Public Department.	—	—	—	Ditto	—	616 13 4
Hoare, Henry William	Examiner of Stamps, Stamp Branch, India Store Department.	—	—	—	Ditto	—	139 19 1
Holderness, Sir Thomas William, Bart., G.C.B., K.C.S.I.	Permanent Under Secretary of State.	—	—	—	Ditto	—	750 0 0
Oliphant, John Stewart	Director of Funds	—	—	—	Ditto	—	733 6 8
Parker, Joseph, C.S.I.	Director-General of Stores.	—	—	—	Ditto	—	1,050 0 0
Trevor, Frederick George Brunton, C.I.E.	Director of Funds	—	—	—	Ditto	—	875 0 0
Twisaday, Charles Edward James, I.S.O.	Clerk, Indo-European Telegraph, Public Works Department.	—	—	—	Ditto	—	466 13 4
Garrett, Emily Jane	Superintendent of Typists.	60	32	180 0 0	Age	96 0 0 S. 56 8 6	—
Harland, Frederick William.	Assistant Shipping Surveyor, India Store Department.	62	33	375 0 0	Ditto	154 13 9 S. 62 10 3	—
Hopkins, Egbert Silas	Principal, Financial Department.	58	40	775 0 0	Ill-health	387 10 0 S. 108 11 0	—
Noxon, Albert Henry	Sub-Inspector of Stores, India Store Department.	58	29	165 0 0	Ditto	59 16 3 S. 36 6 9	—
Seal, William John	Inspector of Stores, India Store Department.	65	34	400 0 0	Age	170 0 0 S. 71 12 8	—
Swain, William Henry, O.B.E.	Chief Executive Officer, Military Department.	60	43	1,000 0 0	Ditto	500 0 0 S. 117 3 0	—
Tinney, George Frederick	Staff Clerk, Record Department.	60	41	500 0 0	Ditto	250 0 0 S. 98 2 6	—
Tozer, Henry John	Principal, Economic and Overseas Department.	60	42	900 0 0	Ditto	600 0 0 S. 153 10 0	—
						2,922 4 8	6,036 7 0
Augmentation and Diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924						123 5 6	25 3 0
					TOTAL	3,045 10 2	6,061 10 0
					DECREASE	£3,015 19 10	
COMPENSATION ALLOWANCES.							
Jolliffe, Edwin William	Staff Clerk, Telegraph and Mails Branch.	58	39	500 0 0	Abolition of appointment.	325 0 0 S. 127 11 3	— —
					INCREASE	£452 11 3	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased, are Supplementary Superannuation Allowances, based on Civil Service Bonus, awarded in accordance with Treasury Minute of 25th March 1922. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

No. 12.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
COMPASSIONATE ALLOWANCES.						£ s. d.	£ s. d.
Pizey, William	Labourer, India Store Depôt.	—	—	—	—	—	31 14 5
Dyer, Edward	Labourer, India Store Depôt.	—	—	—	—	—	20 17 5
Jamieson, Emily	Housemaid	60	28	16s. a week	Age	19 11 1 S. 14 11 1	—
Milborrow, Mary Jane	Ditto	57	29	Ditto	Ill-health	20 4 1 S. 16 1 7	—
Perkins, Anne Maria	Ditto	62	34	Ditto	Age	23 13 8 S. 18 18 0	—
Thompson, Mary Elizabeth.	Ditto	56	22	Ditto	Ill-health	15 4 2 S. 11 10 4	—
						139 14 0	52 11 10
Augmentation and diminution of allowances, awarded in previous years, in the spirit of the Pensions (Increase) Acts, 1920 and 1924						45 17 10	14 12 2
					TOTAL	185 11 10	67 4 0
					INCREASE	£118 7 10	
INJURY ALLOWANCES.							
Augmentation of allowance, awarded in previous years, in the spirit of the Pensions (Increase) Act, 1924						4 19 9	—
					INCREASE	£4 19 9	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

Annual Amount of Pensions for the Year 1925–26.

	1925–26. Pensions granted.	1925–26. Portion commuted.	1925–26. Net Amount payable.	1924–25. Pensions granted.	1924–25. Portion commuted.	1924–25. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances	37,545	781	36,764	40,561	593	39,968	—	3,016
Compensation allowances	2,514	78	2,436	2,061	10	2,051	453	—
Compassionate allowances	1,901	—	1,901	1,783	—	1,783	118	—
Injury allowances	54	—	54	49	—	49	5	—
£	42,014	859	41,155	44,454	603	43,851	576	3,016

DECREASE £2,440

No. 13.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1925; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1926.

	1925–26.	1924–25.	INCREASE.	DECREASE.
INDIA OFFICE.				
	£	£	£	£
SALARIES AND ALLOWANCES	198,415	185,438	12,977	—
LAW CHARGES	100	76	24	—
POSTAGE TO INDIA	600	533	67	—
TELEGRAMS TO INDIA	6,000	5,176	824	—
OFFICE CONTINGENCIES	22,000	22,100	—	100
HEALTH AND UNEMPLOYMENT INSURANCE	300	198	102	—
STATIONERY, PRINTING, AND BOOKBINDING	9,000	7,031	1,969	—
MISCELLANEOUS (HOME ADMINISTRATION)	2,000	1,653	347	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	14,847	13,820	1,027	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£	253,262	236,025	17,337	100
NET INCREASE			£17,237	
SUPERANNUATION AND RETIRED ALLOWANCES £	*42,014	*44,454	—	2,440

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1924.	Numbers. 1 April 1925.		1925–26.	1924–25.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
14	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	24,175	19,759	4,416	—
138	137	Correspondence Department	56,540	54,797	1,743	—
125	122	Accountant-General's Department	29,581	28,127	1,454	—
10	10	Record Department	2,647	2,709	—	62
21	21	Telegraph and Mails Branch	4,130	3,925	205	—
43	46	Typing Branch	4,941	4,385	556	—
21	21	Miscellaneous Officers, &c.	10,566	9,970	596	—
62	62	Office Keepers and Messengers	6,844	6,766	78	—
37	37	Housekeeper, Housemaids, and Charwomen	1,715	1,580	135	—
12	12	Artificers and Labourers employed at the India Office	2,287	2,222	65	—
16(2)	13(2)	Temporary Assistance and Overtime	2,693	2,578	115	—
		Bonus	52,296	48,620	3,676	—
501	497	£	198,415	185,438	13,039	62
		NET INCREASE			£12,977	

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) Temporary Clerks, Typists, &c.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers. 1 April 1924.	Numbers. 1 April 1925.	SALARIES, WAGES, AND ALLOWANCES.			1925-26.	1924-25.
		UNDER SECRETARIES OF STATE, &c.			£	£
1	1	Permanent Under Secretary of State -	—		3,000	3,000
1	1	Deputy Under Secretary of State -	—		2,200	1,868
2	2	Assistant Under Secretaries of State (1)	1,200*l.*—100*l.*—1,500*l.*		2,775	2,539
10	10	Members of Council (2) - - -	1,200*l.*		16,200	12,352
14	14			£	24,175	19,759

(1) One is also Clerk of the Council.
(2) The three Indian Members receive an allowance of 600*l.* a year each.

1 April 1924.	1 April 1925.	CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political and Secret, Public Works, Services and General, Economic and Overseas).			1925-26.	1924-25.
8	8	Assistant Secretaries(1) - - -	1,000*l.*—50*l.*—1,200*l.*		9,526	9,534
18	18	Principals (2) (3) - - - -	700*l.*—25*l.*—900*l.*		15,181	14,905
9(4)	9(4)	Assistant Principals(5) - - -	200*l.*—20*l.*—240*l.* 240*l.*—25*l.*—500*l.*		3,301	3,020
1	1	Administrative Officer for Non-Effective questions - - - -	—		750	750
5	5	Administrative Officers(6) - -	400*l.*—15*l.*—500*l.*		2,730	2,483
1	1	Chief Executive Officer - - -	750*l.*—25*l.*—850*l.*		771	794
2	2	Superintending Executive Officers -	550*l.*—20*l.*—700*l.*		1,196	1,171
5	5	Higher Executive Officers - -	400*l.*—15*l.*—500*l.*		2,066	2,208
5	3	Executive Officers (Training Grade)(7) -	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		988	960
6	6	Higher Clerical Officers (men) -	300*l.*—15*l.*—400*l.*		2,017	2,004
1	1	Higher Clerical Officers (women) -	230*l.*—10*l.*—300*l.*		260	250
57	56	Clerical Officers (men) - - -	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		7,919	7,137
9	11(8)	Clerical Officers (women) - -	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		1,288	1,154
		SECRETARY, MILITARY DEPARTMENT, AND STAFF.				
1	1	Secretary(9) - - - - -	—		2,609	2,640
1	1	Personal Assistant to the Secretary(10) -	—		500	500
1	1	G.S.O. I. - - - - -	—		1,278	1,397
		POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.				
1	1	Political Aide-de-Camp to the Secretary of State(11) - - - -	—		800	800
1	1	Assistant to the Political Aide-de-Camp -	350*l.*—15*l.*—500*l.*		444	429
		INDO-EUROPEAN TELEGRAPH, PUBLIC WORKS DEPARTMENT.				
1	1	Director-in-Chief(12) - -	—		750	750
1	1	Assistant to the Director-in-Chief(13) -	—		1,064	865
1	1	Clerk for special duties - - -	500*l.*—20*l.*—600*l.*		580	560
1	1	Executive Officer (Training Grade) -	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		258	243
1	1	Clerical Officer (man) - - -	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		146	130
1	1	Clerical Officer (woman) - -	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		118	113
138	137			£	56,540	54,797

(1) Seven are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum.
(2) Two are paid on the scale of Assistant Secretaries (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*
(3) One receives 300*l.* as Private Secretary to the Secretary of State; one receives an extra allowance of 100*l.*, one receives an allowance of 100*l.* as Deputy Clerk of the Council, and one receives an allowance of 50*l.* as Editor of Telegraph Codes.
(4) Includes one vacancy on 1st April 1924 and 1st April 1925.
(5) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; one receives an allowance of 150*l.* as Private Secretary to the Permanent Under Secretary of State; one receives an allowance of 80*l.* plus 10*l.* linen allowance as Resident Clerk; one receives an allowance of 50*l.* as Reading Clerk to the Council; and one receives an allowance of 40*l.* as Deputy Reading Clerk to the Council.
(6) One receives an allowance of 200*l.* as Assistant Government Director of Indian Railway Companies (*see* Miscellaneous Appointments); one receives a personal allowance of 150*l.*; one receives an allowance of 150*l.* as Private Secretary to the Parliamentary Under Secretary of State; and one receives an allowance of 50*l.* for compiling a portion of the "India Office List."
(7) One is acting as Higher Executive Officer.
(8) Includes one vacancy on 1st April 1925.
(9) Paid as Lieutenant-General not in command.
(10) Temporary appointment.
(11) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Non-pensionable appointment.
(12) Non-pensionable appointment.
(13) Appointment held temporarily by officer on deputation from India.

No. 13.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1924.	Numbers. 1 April 1925.	Salaries, Wages, and Allowances—*continued.*		1925-26.	1924-25.
		Accountant-General's Department.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,165	1,115
1	1	Assistant Principal	200*l.*—20*l.*—240*l.*; 240*l.*—25*l.*—500*l.*	367	342
2	2	Administrative Officers(2)	400*l.*—15*l.*—500*l.*	1,110	1,075
1	1	Chief Accountant(3)	850*l.*—25*l.*—1,000*l.*	1,000	1,000
1	1	Deputy Chief Accountant	750*l.*—25*l.*—850*l.*	825	800
4	4	Superintending Executive Officers(4)	550*l.*—20*l.*—700*l.*	2,475	2,396
11	11	Higher Executive Officers	400*l.*—15*l.*—500*l.*	5,080	4,926
14	14	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	3,550	3,325
9	9	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*	3,325	3,208
2	2	Higher Clerical Officers (women) (5)	230*l.*—10*l.*—300*l.*	529	509
63	59(6)	Clerical Officers (men) (7)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	8,176	7,626
14	15	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	1,711	1,535
1	1	Comptometer Operator	46*s.* 3*d.* a week—2*s.*—52*s.* 3*d.* a week (inclusive). (8)	136	129
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	132	141
125	122		£	29,581	28,127

(1) The Accountant-General is also Controller of Pension Funds.
(2) One is paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(3) Present incumbent is paid as Deputy Accountant-General (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*
(4) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(5) One receives an allowance of 1*l.* a month for special duties.
(6) One vacancy on 1st April 1925—1 Temporary Clerk included under Temporary Assistance.
(7) One receives an allowance of 20*l.* a year for assisting the Editors of the "India Office List."
(8) Subject to fluctuation in accordance with Treasury Circular of 10th June 1924. Non-pensionable appointment.

		Record Department.			
1	1	Superintendent, Record Department	550*l.*—20*l.*—700*l.*	700	700
1	1	Parliamentary Clerk (1)	400*l.*—15*l.*—500*l.*	529	514
1	—	Staff Clerk	350*l.*—15*l.*—500*l.*	—	171
—	1	Higher Clerical Officer (2)	300*l.*—15*l.*—400*l.*	427	392
3	3	Clerical Officers (men)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	440	402
2	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	239	228
1	1	Keeper of Records (3)	150*l.*—7*l.* 10*s.*—175*l.*	169	164
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	143	138
10	10			2,647	2,709

(1) Receives allowance of 50*l.* per annum for compiling a portion of the "India Office List."
(2) Receives allowance of 80*l.* as Resident Clerk.
(3) Present incumbent paid on old scale of 150*l.*—5*l.*—200*l.*

		Telegraph and Mails Branch.			
1	1	Superintendent (1)	400*l.*—15*l.*—500*l.*	600	600
1	—	Staff Clerk (2)	350*l.*—15*l.*—500*l.*	—	41
2	2	Higher Clerical Officers (3)	300*l.*—15*l.*—400*l.*	832	806
14	15	Clerical Officers (men) (4)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	2,378	2,163
2	2	Clerical Officers (women)(5)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	276	272
1	1	Girl Messenger (6)	13*s.* to 26*s.* a week (inclusive) according to age.	44	43
21	21			4,130	3,925

(1) Receives an allowance of 100*l.* per annum while in charge of the Branch.
(2) Post abolished.
(3) One receives an allowance of 35*l.* per annum as Deputy Head of the Telegraph Section and an allowance of 50*l.* as Assistant Editor of Telegraph Codes, and one shares in the Pool of Allowances (300*l.*) for Telegraph work.
(4) Thirteen share in the Pool of Allowances (300*l.*) for Telegraph work.
(5) Each shares in the Pool of Allowances (300*l.*) for Telegraph work.
(6) Appointment on temporary basis.

No. 13.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*

Numbers. 1 April 1924.	Numbers. 1 April 1925.	Salaries, Wages, and Allowances—*continued*.		1925-26.	1924-25.
		Typing Branch(1).		£	£
1	1	Chief Superintendent	200*l*.—7*l*. 10*s*.—230*l*.	230	223
3	3	Superintendents	150*l*.—7*l*. 10*s*.—180*l*.	516	510
17	20	Shorthand Typists (2)	28*s*. a week—2*s*. 6*d*.—46*s*. a week.	1,987	1,809
18	18	Typists (3)	22*s*. to 28*s*. a week, according to age—2*s*.—36*s*. a week.	1,995	1,615
2	2	Hectographists	15*s*. a week—2*s*.—25*s*. a week	130	128
2	2	Girl Messengers(4)	13*s*. to 26*s*. a week (inclusive), according to age.	83	100
43	46		£	4,941	4,385

(1) The authorised establishment of the Typing Branch is, one Chief Superintendent, four Superintendents, 20 Shorthand Typists, and 30 Typists. The estimate for 1925–26 provides for the full establishment throughout the year, either on a permanent or temporary basis. 1,009*l*. is included under temporary staff, p. 145.

(2) One receives an allowance of 80*l*. per annum as Assistant to the Private Secretary to the Secretary of State; one an allowance of 40*l*. per annum while attached to the Private Secretary's Office, and two each an allowance of 2*s*. 6*d*. a week in compensation for late additional duty.

(3) Two each receive 2*s*. a week extra as Examiners.

(4) Appointments on temporary basis.

		Miscellaneous Officers, &c.			
—	1	Additional Assistant Private Secretary to the Secretary of State(1)	500*l*.	500	144
1	1	Government Director of Indian Railway Companies(1)	—	1,000	1,000
1	—	Assistant Government Director of Indian Railway Companies(2)	—	200	425
1	1	Librarian	—	600	600
1	1	Assistant Librarian	—	400	400
1	1	Sub-Librarian	—	300	300
2	2	Clerical Officers employed in the Library (3)	80*l*.— 5*l*.—100*l*. 100*l*.—10*l*.—120*l*. 120*l*.—15*l*.—150*l*. 150*l*.—10*l*.—250*l*.	328	304
1	1	Clerk, Oriental Side, Library(4)	100*l*.—10*l*.—200*l*.	171	160
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(1)	—	600	600
1	1	Member of the Medical Board(1)	—	450	450
—	—	Representative of the Government of India for International, Sanitary, Health, Quarantine, &c., questions (1) (5)	300*l*. (inclusive).	300	—
1	1	Clerical Assistant to the Medical Adviser (6)	100*l*.—10*l*.—180*l*.	149	139
1	1	Legal Adviser and Solicitor to the Secretary of State	—	1,200	1,200
1	1	Assistant Solicitor (7)	750*l*.—25*l*.—900*l*.	756	715
1	1	Clerk, Legal Adviser and Solicitor's Department (8)	200*l*.—15*l*.—305*l*. 305*l*.—20*l*.—400*l*.	403	383
1	1	Clerk, Legal Adviser and Solicitor's Department(1)	200*l*.—10*l*.—250*l*. (inclusive).	235	225
1	1	Inspector of Military Equipment and Clothing(1) (9)	—	—	—
1	1	Assistant to the Inspector of Military Equipment and Clothing(10)	250*l*.—10*l*.—450*l*.	500	500
1	1	Surveyor and Clerk of the Works (11)	300*l*.—10*l*.—400*l*.	575	575
1	1	Assistant to Surveyor and Clerk of the Works(11)	180*l*.—10*l*.—300*l*.	350	350
1	1	Information Officer(12)	900*l*.—50*l*.—1,100*l*. (inclusive).	1,049	1,000
1	1	Historiographer(13)	1,000*l*., inclusive of pension earned by previous service.	500	500
21	21			10,566	9,970

(1) Non-pensionable appointment.

(2) Temporarily in abeyance as a full-time appointment. Duties performed by an Administrative Officer of the Correspondence Department with an Allowance of 200*l*.

(3) One receives an allowance of 12*l*. 10*s*. per annum for translations.

(4) Present incumbent is paid as a Clerical Officer.

(5) Vacant 1st April 1925. Appointment of future representative under consideration.

(6) Inclusive salary not to be less than 220*l*. a year with periodical increments; 120*l*. included under bonus 1924–25 and 1925–26.

(7) Scale personal to present incumbent.

(8) Present incumbent proceeds to 450*l*. a year.

(9) Present incumbent paid as an Ordnance Officer, First Class, for actual inspections. The pay and expenses are now charged to "Army Miscellaneous"—180*l*. for 1924–25, and 480*l*. estimated for 1925–26.

(10) Present incumbent paid as a Higher Executive Officer, 400*l*.—15*l*.—500*l*.

(11) Salary personal to present incumbent.

(12) Present incumbent paid on a scale 1,000*l*. for 3 years, then by 50*l*. to 1,100*l*. (inclusive). Temporary post.

(13) Temporary post created for a period of five years.

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1924	Numbers. 1 April 1925.			1925-26.	1924-25.
		SALARIES, WAGES, AND ALLOWANCES—*continued.*			
		OFFICE KEEPERS AND MESSENGERS.		£	£
1	1	Head Office Keeper	200*l.*—5*l.*—250*l.* With apartments.	209	204
1	1	Second Office Keeper(1)	150*l.*—5*l.*—175*l.*	180	180
20	19	Messengers, First Class (with uniform)(2)	105*l.*—2*l.* 10*s.*—120*l.*	2,358	2,720
19	19	Messengers (with uniform)(3)	90*l.*—5*l.*—130*l.*	2,059	1,969
21	22	"Unestablished" Messengers (with uniform)	29*s.*—1*s.*—34*s.* a week(4)	2,038	1,693
62	62		£	6,844	6,766
		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.			
1	1	Housekeeper (with apartments)	—	120	120
30	30	Housemaids(1)	17*s.* a week(2)	1,329	1,200
6	6	Charwomen	17*s.* a week(3)	266	260
37	37		£	1,715	1,580
12	12	ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At varying rates, based on wages paid by H.M. Office of Works	2,287	2,222
—	—	TEMPORARY ASSISTANCE, OVERTIME	—	2,693	2,578
—	—	BONUS	—	52,296	48,620

(1) Present incumbent is paid at a salary of 180*l.*, without apartments.
(2) In addition to their salaries, certain Messengers receive the following allowances:—One 40*l.* and two 30*l.* each, for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 15*l.*, for attendance on the Deputy Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 15*l.*, for mail work; one 15*l.* and one 10*l.* as Hall Porters; and one 5*l.*, for assisting the Keeper of Military Records, Registry and Record Department.
(3) One receives 5*l.* for assisting the Keeper of Records, Registry and Record Department, and one 5*l.* for assisting the Keeper of Records, Accountant-General's Department.
(4) Scale increased from 27*s.*—1*s.*—32*s.* from 15th December 1924.

(1) One receives allowance of 2*l.* a year as Resident Housemaid.
(2) Increased from 16*s.* a week from 15th December 1924.
(3) Increased from 15*s.* 6*d.* a week from 15th December 1924.

CONTINGENCIES OF THE INDIA OFFICE.	1925-26.	1924-25.	INCREASE.	DECREASE.
	£	£	£	£
Rates and Taxes	4,750	4,697	53	—
Repairs, Furniture, and Fittings	7,300	7,415	—	115
Coal and Firewood	1,200	1,164	36	—
Gas and Electric Lighting; and House Articles	1,400	1,519	—	119
Postage (excluding Postage to India)	1,200	1,154	46	—
Inland Telegrams	150	71	79	—
Travelling Expenses	150	135	15	—
Newspapers, Books, Parliamentary Papers, &c.	1,300	1,294	6	—
Advertisements	400	765	—	365
Stamps	60	42	18	—
Postal and Money Orders	40	13	27	—
Messengers' Uniforms	500	375	125	—
Messengers' Allowances for Night Watching	350	329	21	—
Miscellaneous	3,200	3,127	73	—
£	22,000	22,100	499	599
NET DECREASE				£100

No. 13.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued*.

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1924.	Numbers. 1 April 1925.			1925-26.	1924-25.
				£	£
1	1	Auditor(1)	—	1,500	1,306
1	1	Assistant to the Auditor (2)	850*l.*—25*l.*—1,000*l.*	1,068	990
4	4	Superintending Executive Officers (3)	550*l.*—20*l.*—700*l.*	2,551	2,472
5	5	Higher Executive Officers	400*l.*—15*l.*—500*l.*	2,292	2,218
6	6	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	1,202	1,115
10	8	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	1,108	1,033
2	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	144	194
1	1	Comptometer Operator	44*s.* 6*d.* a week—2*s.*—50*s.* 6*d.* a week (inclusive)(4).	111	107
2	2	Girl Messengers(5)	13*s.* to 26*s.* a week (inclusive) according to age.	97	120
1	6	Temporary Clerks	—	1,050	701
—	—	Bonus	—	3,724	3,564
33	36		£	14,847	13,820

INCREASE £1,027

(1) Salary 1,200*l.*, with allowance of 300*l.*
(2) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*, and receives personal allowance of 100*l.*
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(4) Subject to fluctuation in accordance with Treasury Circular of 10th June 1924. Non-pensionable appointment.
(5) Appointments on temporary basis.

No. 14.—ESTABLISHMENT of the High Commissioner for *India*: (A) Salaries and Wages as on the 31st March 1925; and (B) Estimate of the amount required in the Year ending 31st March 1926 to pay the other Expenses of his Offices.

(A)—*As on 31st March 1925.*

	£	£
Salaries and Allowances	97,000	
War Bonus	46,000	143,000
Wages of Labourers, &c., at the Store Department at Lambeth	11,800	
War Bonus, &c.	9,200	21,000
Total		164,000

(B)—*Estimate of other Charges for* 1925–26.

Contingencies of the Store Department at Lambeth, viz.: Travelling allowances, Maintenance of Buildings, Fuel and Lighting, Rates, &c.	16,500
Other Office Contingencies, mainly in respect of the High Commissioner's Offices at Grosvenor Gardens, viz.: Maintenance, Fuel and Lighting, Rates, &c.	7,300
Stationery, Printing, and Bookbinding	6,000
Postage, Telegrams, and Miscellaneous charges	3,700
Total	33,500
Indian Students' Department:	
Maintenance Charges, &c., of Hostel at 21, Cromwell Road, and other Miscellaneous Charges of the Department	2,600
Grants to Oxford and Cambridge Universities, and Allowances to Local Advisers	1,600
Total	4,200
Indian Trade Commissioner's Department	2,600
Grand Total	£204,300

The above sums are spent under the separate control of the Government of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accounting Officer.

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